# DOCUMENT RESUME

ED 226 221 CE 035 148

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| TITLE | Accounting & Computing Curriculum Guide. |
| INSTITUTION | Michigan State Univ., East Lansing. Coll. of Agriculture and Natural Resources Education Inst. |
| SPONS AGENCY | Michigan State Dept. of Education, Lansing. Vocational-Technical Education Service. |
| PUB DATE | [83] |
| NOTE | 363p. |
| AVAILABLE FROM | Michigan Vocational Education Resource Center, 133 Erickson Hall, Michigan State University, East Lansing, MI 48824 ($12.00). |
| PUB TYPE | Guides - Classroom Use - Guides (For Teachers) (052) |
| EDRS PRICE | MF01/PC15 Plus Postage. |
| DESCRIPTORS | *Accounting; Behavioral Objectives; *Bookkeeping; *Business Education; *Clerical Occupations; Competency Based Education; Computation; Computer Assisted Instruction; *Job Skills; Office Management; *Office Occupations Education; Payroll Records; Recordkeeping; Secondary Education; State Curriculum Guides |
| IDENTIFIERS | Inventory Control; Michigan |

ABSTRACT

This curriculum guide consists of materials for use in teaching a competency-based accounting and computing course that is designed to prepare students for employability in the following occupational areas: inventory control clerk, invoice clerk, payroll clerk, traffic clerk, general ledger bookkeeper, accounting clerk, account information clerk, credit clerk, billing control clerk, and audit clerk. The 107 tasks addressed in the guide are organized around 8 job duties. These are handling accounts receivable, handling accounts payable, preparing financial statements, keeping specific records, performing payroll and personnel functions, maintaining inventory control records, performing miscellaneous accounting and computing functions, and performing office activities. Included on the task sheets are a task statement, achievement indicators, evaluation criteria, lists of needed tools and equipment, a list of resources, teacher activities, student learning activities, and a performance test description. A 13-page bibliography and sample student achievement records are also provided. (MN)

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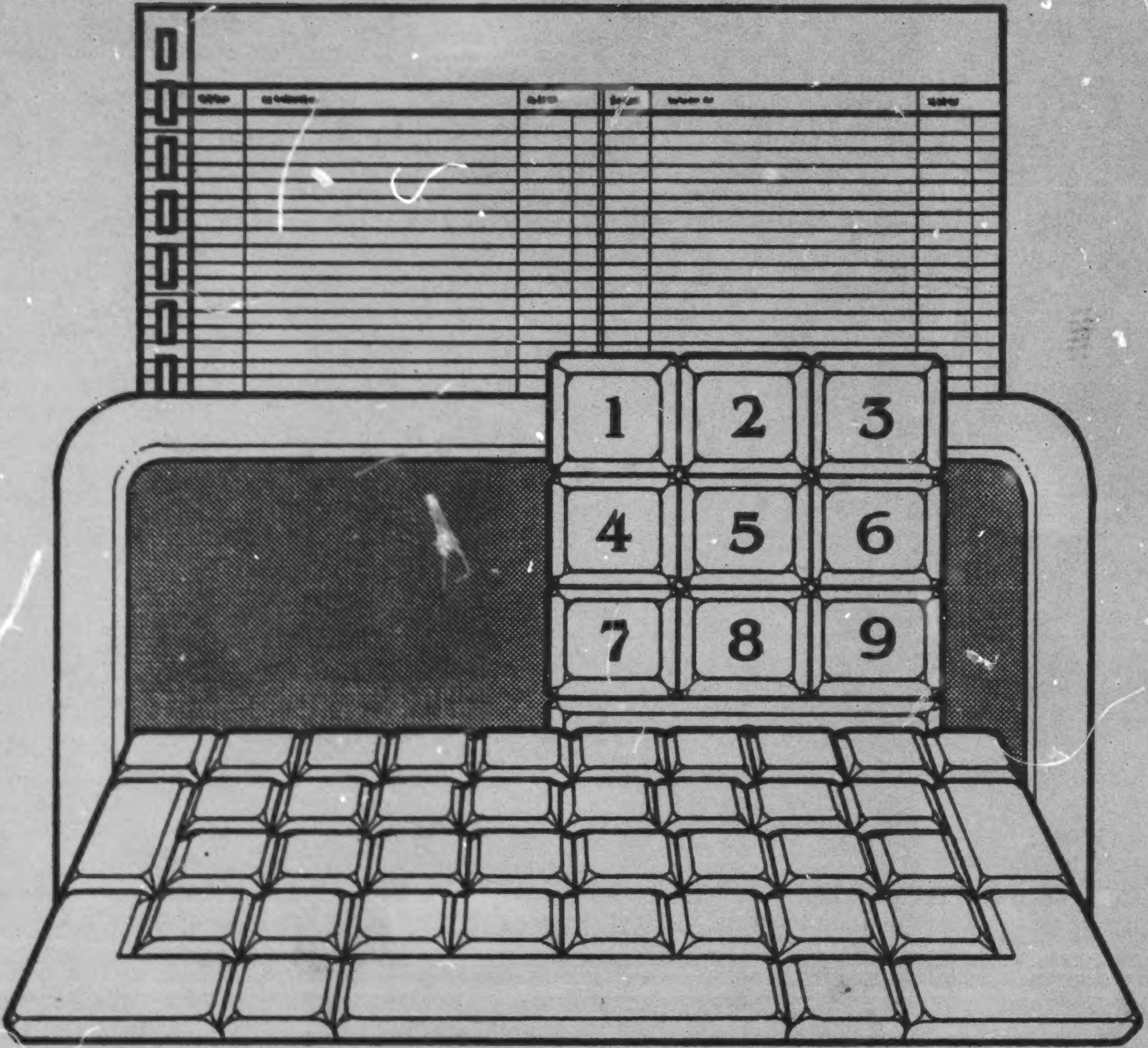

# ACCOUNTING & COMPUTING CURRICULUM GUIDE

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The materials presented or reported herein were developed pursuant to a grant to Michigan State University, College of Agriculture and Natural Resources Education Institute (ANREI) from the Michigan State Board of Education, Vocational-Technical Education Service Area utilizing funds made available under the Federal Vocational Education Amendments of 1976 (P.L. 94-482). The opinions expressed herein do not necessarily reflect the policies and positions of the Michigan State Board of Education or the Michigan Department of Education, and no official endorsement should be inferred.

*Cover design by Instructional Materials Development, Capital Area Career Center*

# INTRODUCTION

This curriculum guide was developed through a grant awarded to the Agriculture and Natural Resources Education Institute (ANREI), College of Agriculture and Natural Resources, Michigan State University, by the Vocational-Technical Education Service of the Michigan Department of Education (V-TES/MDE). While development of the curriculum guide was the responsibility of ANREI, every attempt was made to involve people representing business and industry. A survey of incumbent workers in fifteen related occupational areas within the accounting and computing field was conducted throughout the state of Michigan. The final curriculum guide is representative of the tasks accounting and computing workers perform on the job.

The credit for this curriculum guide belongs to:

(1) A task force of individuals from education who reviewed job titles, worker tasks, and developed achievement indicators, criteria statements, tools/equipment, student/teacher activities, post-test activities, and references and resources;

(2) The Vocational-Technical Education Service, Michigan Department of Education consultantresponsible for the program area; and

(3) The project coordinator from ANREI.

The names of these people are identified after this section. The following describes the role of each of those credited above in developing the curriculum guide.

(1) The task force members identified occupational titles appropriate to the accounting and computing area, analyzed the occupational survey results, developed the total curriculum guides, i.e., tools/equipment, references and resources, student/teacher activities, criteria statements, post-test activities, and curriculum guide

organization. This process was facilitiated by using curriculum materials developed by the Macomb Intermediate School District.

(2) The V-TES/MDE curriculum consultant provided overall guidance for the project. This responsibility included nominating the task force members, and working with the ANREI staff to determine the direction, format, and content of the curriculum guide.

(3) The project coordinator in ANREI was responsible for developing the format of the curriculum, working with the members of the task force to ensure the quality of the curriculum as well as that the final curriculum guide was produced on schedule. The work of the project coordinator was made considerably easier because of the close collaboration of the V-TES/MDE curriculum consultant. This whole effort was a partnership and could not have been completed without this arrangement.

Credit should be given also to the secretaries and other support staff who typed and proofread the curriculum guide at its various stages of development. Without their assistance this effort would never have been completed.

It is intended by all those involved in the development of this curriculum guide that it be used to provide relevant training for entry to the world of work. It is hoped that this curriculum guide is used to that end.

This curriculum guide is developed around the *CIP code 07.0101, Accounting and Computing. A descriptor of this code and the job titles associated with it are provided below.

BUSINESS AND OFFICE OCCUPATIONS

| CIP CODE | PROGRAM DESCRIPTION |
|---|---|
| 07.0101 | Accounting and Computing |

Approved programs in accounting and computing prepare students for occupations within the accounting field. This program has a strong emphasis on computerized accounting procedures. Computerized procedures are integrated throughout the accounting and computing program. Accounting and computing activities are conducted through on-line terminals and/or microcomputers.

The accounting and computing program should prepare students for employability on one or more of the following occupational areas:

| JOB TITLE | D.O.T. CODE |
|---|---|
| Inventory Control Clerk | 222.387-026 |
| Cost Clerk | 216.382-034 |
| Bookkeeper I | 214.382-014 |
| Bookkeeper II | 210.382-018 |
| Insurance Clerk II | 205.567-010 |
| Classification Control Clerk | 210.382-030 |
| Invoice Clerk (Billing Typist) | 214.382-014 |
| Payroll Clerk | 215.482-010 |
| Traffic Clerk | 214.362-038 |
| General Ledger Bookkeeper | 210.382-046 |
| Accounting Clerk | 216.482-010 |
| Account Information Clerk | 210.367-010 |
| Credit Clerk | 205.367-022 |
| Billing Control Clerk | 214.387-010 |
| Audit Clerk | 210.382-010 |

*Note: CIP refers to the USOE (United States Office of Education code for Classification of Instructional Program - CIP - which replaces the previous O.E. code structure.

D.O.T. code refers to the Dictionary of Occupational Titles as developed by the U.S. Department of Labor for reporting labor information (wage, employment, etc.).

The following people developed this curriculum guide:

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## ACCOUNTING/COMPUTING SURVEY

The tasks developed through this curriculum project were put into a survey instrument and sent to incumbent accountants and bookkeepers throughout the state of Michigan. The sample selected to be in this survey was taken from the following Standard Industrial Classification (SIC) of industries developed by the U.S. Department of Labor. The survey sample was randomly selected using random sampling procedures developed by the Bureau of Labor Statistics (BLS). The SIC industries sampled are shown in Tabl[illegible].

TABLE 1

602 - Commercial and Stock Savings Banks
612 - Savings and Loan Associations
632 - Accident and Health Insurance and Medical Service Plans
931 - Public Finance, Taxation, and Monetary Policy

Table 2 lists the D.O.T. Job Titles and number of respondents who returned their surveys.

TABLE 2

| FOURTH EDITION DOT JOB CODE AND TITLE | | | SURVEY RESPONDENTS |
|---|---|---|---|
| 1. | DOT 222.387-026 | INVENTORY CLERK | 4 |
| 2. | DOT 215.482-010 | PAYROLL CLERK | 13 |
| 3. | DOT 216.382-034 | COST CLERK | 3 |
| 4. | DOT 210.382-014 | BOOKKEEPER I | 13 |
| 5. | DOT 210.382-046 | GENERAL LEDGER BOOKKEEPER | 20 |
| 6. | DOT 210.382-018 | BOOKKEEPER II | 14 |
| 7. | DOT 216.482-010 | ACCOUNTING CLERK | 42 |
| 8. | DOT 205.567-010 | INSURANCE CLERK II | 5 |
| 9. | DOT 210.367-010 | ACCOUNT INFORMATION CLERK | 5 |
| 10. | DOT 210.382-030 | CLASSIFICATION CONTROL CLERK | 5 |
| 11. | DOT 205.367-022 | CREDIT CLERK | 5 |
| 12. | DOT 214.382-014 | INVOICE CLERK (BILLING TYPIST) | |
| 13. | DOT 214.387-010 | BILLING CONTROL CLERK | 3 |
| 14. | DOT 210.382-010 | AUDIT CLERK | 11 |

Table 3 lists the percentage of people by job title who indicated they performed each task. The numbers across the top of Table 3 correspond with the job titles listed in Table 2. The letters/numbers in the vertical column represent the Duties and Tasks in the Curriculum Guide.

TABLE 3

Job Titles

| DUTY-TASK | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| A-1 | 5 | 4 | 10 | 7 | 6 | 7 | 5 | 6 | 8 | 10 | 0 | 8 | 10 | 5 |
| A-2 | 2 | 1 | 6 | 5 | 6 | 7 | 4 | 2 | 4 | 4 | 0 | 6 | 3 | 5 |
| A-3 | 2 | 2 | 6 | 3 | 3 | 4 | 3 | 4 | 4 | 4 | 0 | 1 | 3 | 3 |
| A-4 | 2 | 0 | 3 | 1 | 2 | 1 | 1 | 4 | 2 | 4 | 0 | 3 | 3 | 2 |
| A-5 | 2 | 0 | 3 | 1 | 1 | 0 | 1 | 4 | 2 | 4 | 0 | 3 | 3 | 2 |
| A-6 | 2 | 2 | 6 | 4 | 5 | 5 | 4 | 6 | 6 | 2 | 7 | 3 | 3 | - |
| A-7 | 3 | 1 | 10 | 6 | 3 | 5 | 3 | 3 | 2 | 2 | 2 | 2 | 5 | 3 |
| A-8 | 3 | 3 | 10 | 4 | 3 | 4 | 3 | 6 | 5 | 7 | 2 | 8 | 10 | 4 |
| A-9 | 3 | 5 | 5 | 3 | 2 | 2 | 2 | 6 | 5 | 5 | 0 | 4 | 10 | 3 |
| A-10 | 3 | 1 | 5 | 1 | 1 | 0 | 0 | 3 | 2 | 5 | 0 | 4 | 5 | 2 |
| A-11 | 3 | 2 | 5 | 2 | 1 | 2 | 1 | 3 | 5 | 5 | 0 | 4 | 10 | 3 |
| A-12 | 3 | 1 | 5 | 1 | 0 | 0 | 0 | 3 | 2 | 2 | 0 | 2 | 5 | 1 |
| A-13 | 3 | 2 | 5 | 2 | 1 | 2 | 1 | 3 | 5 | 7 | 0 | 6 | 10 | 2 |
| A-14 | 0 | 0 | 0 | 2 | 0 | 1 | 0 | 0 | 2 | 2 | 6 | 0 | 0 | 0 |
| A-15 | 0 | 0 | 5 | 2 | 0 | 1 | 0 | 0 | 2 | 2 | 8 | 0 | 0 | 0 |

| DUTY-TASK | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| B-1 | 2 | 0 | 6 | 3 | 1 | 2 | 2 | 2 | 2 | 2 | 0 | 1 | 3 | 2 |
| B-2 | 2 | 0 | 3 | 3 | 1 | 1 | 2 | 2 | 2 | 2 | 0 | 1 | 3 | 3 |
| B-3 | 5 | 0 | 6 | 1 | 1 | 2 | 1 | 2 | 2 | 2 | 5 | 3 | 3 | 2 |
| B-4 | 2 | 1 | 6 | 3 | 3 | 3 | 2 | 2 | 4 | 4 | 0 | 3 | 6 | 2 |
| C-1 | 2 | 6 | 6 | 7 | 6 | 8 | 7 | 6 | 8 | 6 | 5 | 8 | 6 | 7 |
| C-2 | 5 | 3 | 6 | 5 | 6 | 7 | 3 | 2 | 8 | 8 | 0 | 8 | 10 | 4 |
| C-3 | 2 | 3 | 6 | 6 | 6 | 7 | 7 | 2 | 6 | 6 | 0 | 8 | 6 | 6 |
| D-1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| D-2 | 2 | 2 | 6 | 6 | 8 | 7 | 5 | 2 | 6 | 6 | 0 | 8 | 6 | 4 |
| D-3 | 5 | 0 | 3 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| D-4 | 7 | 0 | 6 | 1 | 1 | 1 | 0 | 2 | 2 | 2 | 0 | 3 | 3 | 1 |
| D-5 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| D-6 | 0 | 0 | 3 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| D-7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 |
| D-8 | 5 | 3 | 3 | 4 | 4 | 5 | 3 | 2 | 4 | 4 | 0 | 6 | 5 | 5 |
| D-9 | 2 | 0 | 6 | 3 | 2 | 2 | 1 | 2 | 2 | 2 | 0 | 3 | 3 | 3 |
| D-10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 0 |
| D-11 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8 | 0 | 0 | 0 |
| D-12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 0 |
| D-13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | [illegible] | 0 | 0 |
| D-14 | 0 | 0 | 0 | 2 | 1 | 0 | 1 | 0 | 2 | 0 | 4 | 0 | 0 | 1 |
| D-15 | 3 | 1 | 5 | 1 | 2 | 0 | 1 | 3 | 2 | 2 | 0 | 2 | 5 | 2 |
| D-16 | 3 | 2 | 5 | 3 | 3 | 0 | 3 | 3 | 2 | 2 | 2 | 2 | 5 | 4 |
| D-17 | 3 | 1 | 5 | 1 | 1 | 1 | 0 | 3 | 2 | 2 | 0 | 2 | 5 | 1 |
| D-18 | 3 | 1 | 5 | 1 | 0 | 0 | 0 | 3 | 2 | 2 | 0 | 2 | 5 | 1 |

| DUTY-TASK | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| D-19 | 3 | 1 | 5 | 1 | 1 | 0 | 1 | 3 | 2 | 2 | 0 | 2 | 5 | 2 |
| D-20 | 3 | 1 | 5 | 2 | 3 | 0 | 1 | 3 | 2 | 2 | 0 | 2 | 5 | 3 |
| D-21 | 3 | 1 | 5 | 1 | 0 | 0 | 0 | 3 | 2 | 2 | 0 | 2 | 5 | 1 |
| E-1 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 8 | 2 | 2 | 0 | 1 | 3 | 0 |
| E-2 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 8 | 2 | 2 | 0 | 1 | 3 | 0 |
| E-3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| E-4 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| E-5 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| E-6 | 2 | 7 | 3 | 1 | 1 | 1 | 0 | 10 | 4 | 4 | 0 | 3 | 6 | 9 |
| E-7 | 2 | 6 | 3 | 1 | 1 | 1 | 0 | 10 | 4 | 4 | 0 | 3 | 6 | 9 |
| E-8 | 2 | 7 | 3 | 1 | 1 | 1 | 0 | 10 | 4 | 4 | 0 | 3 | 6 | 9 |
| E-9 | 2 | 7 | 3 | 1 | 1 | 1 | 0 | 6 | 4 | 4 | 0 | 3 | 6 | 0 |
| E-10 | 2 | 5 | 3 | 3 | 4 | 2 | 2 | 6 | 2 | 2 | 0 | 3 | 3 | 2 |
| E-11 | 2 | 8 | 3 | 2 | 1 | 2 | 0 | 8 | 4 | 4 | 0 | 3 | 6 | 0 |
| E-12 | 2 | 6 | 3 | 2 | 1 | 2 | 0 | 4 | 4 | 4 | 0 | 3 | 6 | 0 |
| E-13 | 2 | 9 | 3 | 2 | 1 | 2 | 0 | 6 | 4 | 4 | 0 | 3 | 6 | 0 |
| E-14 | 2 | 4 | 3 | 3 | 5 | 3 | 2 | 4 | 4 | 4 | 2 | 3 | 6 | 2 |
| E-15 | 2 | 9 | 3 | 2 | 1 | 2 | 0 | 8 | 4 | 4 | 0 | 3 | 6 | 0 |
| E-16 | 2 | 5 | 3 | 2 | 1 | 2 | 0 | 4 | 4 | 4 | 0 | 3 | 5 | 0 |
| E-17 | 5 | 9 | 6 | 2 | 2 | 1 | 4 | 6 | 6 | 0 | 5 | 10 | 2 |  |
| F-1 | 0 | 0 | 3 | 2 | 1 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| F-2 | 2 | 1 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 4 | 0 | 5 | 3 | 5 |
| F-3 | 6 | 1 | 5 | 1 | 1 | 0 | 0 | 3 | 2 | 2 | 0 | 2 | 5 | 2 |
| F-4 | 10 | 1 | 5 | 1 | 0 | 0 | 0 | 3 | 2 | 5 | 0 | 4 | 5 | 3 |
| F-5 | 3 | 1 | 5 | 1 | 1 | 0 | 0 | 3 | 2 | 2 | 0 | 2 | 5 | 2 |
| F-6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| DUTY-TASK | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| F-7 | 10 | 1 | 5 | 1 | 2 | 0 | 1 | 3 | 2 | 2 | 0 | 2 | 5 | 2 |
| F-8 | 6 | 0 | 0 | 1 | 1 | 0 | 1 | 0 | 2 | 5 | 2 | 2 | 0 | 1 |
| F-9 | 3 | 1 | 5 | 1 | 1 | 0 | 1 | 3 | 2 | 5 | 0 | 4 | 5 | 2 |
| G-1 | 5 | 5 | 10 | 9 | 8 | 9 | 7 | 4 | 8 | 8 | 0 | 10 | 10 | 9 |
| G-2 | 2 | 2 | 6 | 5 | 6 | 5 | 4 | 2 | 8 | 6 | 0 | 8 | 6 | 9 |
| G-3 | 2 | 1 | 6 | 6 | 4 | 7 | 3 | 2 | 8 | 6 | 2 | 5 | 6 | 2 |
| G-4 | 2 | 0 | 3 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 1 |
| G-5 | 2 | 2 | 6 | 6 | 4 | 5 | 4 | 2 | 6 | 6 | 0 | 6 | 6 | 6 |
| G-6 | 2 | 1 | 6 | 6 | 7 | 5 | 5 | 2 | 6 | 6 | 0 | 6 | 6 | 4 |
| G-7 | 5 | 1 | 6 | 6 | 5 | 5 | 3 | 2 | 6 | 6 | 0 | 5 | 6 | 2 |
| G-8 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 0 | 2 | 2 | 10 | 2 | 5 | 0 |
| G-9 | 3 | 1 | 5 | 2 | 0 | 0 | 0 | 3 | 2 | 3 | 0 | 2 | 5 | 1 |
| G-10 | 3 | 1 | 5 | 1 | 3 | 1 | 2 | 3 | 2 | 2 | 0 | 2 | 5 | 2 |
| G-11 | 3 | 3 | 5 | 6 | 5 | 6 | 4 | 10 | 5 | 5 | 4 | 6 | 5 | 6 |
| G-12 | 0 | 2 | 0 | 4 | 3 | 5 | 5 | 0 | 2 | 2 | 6 | 2 | 0 | 3 |
| H-1 | 5 | 2 | 6 | 7 | 6 | 7 | 6 | 4 | 6 | 6 | 2 | 8 | 6 | 5 |
| H-2 | 5 | 1 | 3 | 4 | 4 | 4 | 3 | 4 | 6 | 6 | 2 | 6 | 6 | 2 |
| H-3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| H-4 | 0 | 1 | 0 | 4 | 3 | 4 | 3 | 3 | 2 | 2 | 2 | 4 | 0 | 4 |
| H-5 | 3 | 1 | 5 | 2 | 1 | 4 | 0 | 3 | 7 | 5 | 4 | 4 | 5 | 1 |
| H-6 | 3 | 2 | 5 | 4 | 3 | 6 | 4 | 3 | 7 | 5 | 8 | 4 | 5 | 3 |
| H-7 | 10 | 8 | 5 | 7 | 7 | 6 | 6 | 10 | 7 | 7 | 4 | 8 | 10 | 3 |
| H-8 | 0 | 1 | 0 | 4 | 5 | 5 | 2 | 0 | 2 | 0 | 4 | 0 | 0 | 4 |
| H-9 | 0 | 1 | 0 | 4 | 5 | 4 | 2 | 0 | 2 | 0 | 2 | 0 | 0 | 3 |
| H-10 | 3 | 2 | 5 | 4 | 3 | 4 | 2 | 3 | 5 | 2 | 0 | 2 | 5 | 3 |
| H-11 | 0 | 1 | 0 | 2 | 3 | 3 | 2 | 0 | 2 | 0 | 0 | 0 | 0 | 2 |

| DUTY-TASK | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| H-12 | 0 | 0 | 0 | 2 | 2 | 4 | 1 | 0 | 5 | 0 | 0 | 0 | 0 | 1 |
| H-13 | 0 | 0 | 0 | 1 | 1 | 1 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 1 |
| H-14 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| H-15 | 0 | 0 | 0 | 1 | 3 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| H-16 | 0 | 0 | 0 | 0 | 3 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| H-17 | 0 | 0 | 0 | 1 | 4 | 5 | 1 | 0 | 5 | 0 | 0 | 0 | 0 | 1 |
| H-18 | 3 | 1 | 0 | 1 | 4 | 5 | 2 | 0 | 2 | 0 | 0 | 0 | 0 | 1 |
| H-19 | 0 | 1 | 0 | 1 | 3 | 5 | 1 | 0 | 2 | 0 | 0 | 0 | 0 | 1 |
| H-20 | 0 | 0 | 0 | 2 | 3 | 5 | 1 | 0 | 2 | 0 | 0 | 0 | 0 | 2 |
| H-21 | 0 | 0 | 0 | 2 | 3 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| H-22 | 0 | 1 | 0 | 2 | 4 | 5 | 2 | 0 | 2 | 0 | 0 | 0 | 0 | 2 |
| H-23 | 6 | 1 | 5 | 2 | 2 | 1 | 0 | 3 | 2 | 5 | 0 | 6 | 5 | 5 |
| H-24 | 6 | 1 | 5 | 2 | 1 | 2 | 1 | 3 | 2 | 2 | 0 | 2 | 5 | 3 |
| H-25 | 3 | 2 | 5 | 3 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 4 | 0 | 3 |
| H-26 | 0 | 2 | 5 | 2 | 4 | 4 | 2 | 0 | 0 | 0 | 0 | 2 | 0 | 2 |

# EQUIPMENT LIST

## CIP CODE 07.0101

## Accounting and Computing

The following list of equipment is based on 22:1 student/teacher ratio.

| ITEM | QUANTITY |
|---|---|
| Calculators (combination of)<br>a. Electronic<br>b. Electronic printing<br>c. Full key printing<br>d. Ten key printing | 22 |
| Electronic typewriters | 2 |
| CRT's (Data Terminal) and/or microcomputers | 12 |
| Mini Computer System | 1 |

Note: Program facilities should consist of 50 square feet per student with tables and chairs as opposed to traditional student desks.

## ACCOUNTING/COMPUTING
## TASK LIST

### A. HANDLING ACCOUNTS RECEIVABLE

1. Prepare monthly statements using customer ledger accounts, statement forms, and appropriate equipment to inform customers of balance due.

2. Post the results of calculations using the general ledger accounts and appropriate equipment to obtain correct balances and update the various accounts.

3. Compute charges using account records and computing equipment to determine customer's monthly bill.

4. Post data using computed information to determine charge to customers on monthly bill.

5. Prepare invoices using information from cost sheets and sales slips to determine customer charges.

6. Resolve irregular accounts using records and appropriate communication tool to eliminate delinquent accounts.

7. Enter charges and payments to customer accounts using the accounts receivable ledger to obtain correct balances and update the customer's account.

8. Investigate incorrect billings using customer ledger accounts to locate errors resulting in the corrections of customer bills.

9. Enter billing information using the company's records to update records that will result in correct billing.

10. Prepare special lists of billing instructions using customer accounts to instruct other workers of information that will result in special billings.

11. Apply overpayments to charges using customer ledger accounts to obtain correct balances and update the customer's account.

12. Review the customer accounts using the accounts receivable ledger to prepare bills for accounts not previously billed.

13. Process final bills using appropriate equipment to determine final balance due from customer.

14. Accept payments from customers using appropriate procedures to credit accounts.

15. Confer with customers having delinquent accounts using telephone or written communication to obtain settlement of loan payments.

### B. HANDLING ACCOUNTS PAYABLE

1. Prepare payment using appropriate equipment, checkbook, creditor's accounts to make payment resulting in partial or total reduction of vendor account.

B. HANDLING ACCOUNTS PAYABLE (con't)

2. Post amount of payment using remittance advice to update vendor's account.

3. Answer vendor inquiries using appropriate equipment and forms to resolve problem areas.

4. Prepare schedules using appropriate equipment and forms to inform management concerning amounts owed various vendors.

C. PREPARING FINANCIAL STATEMENTS

1. Compile reports using appropriate forms, records, and equipment to show accounting and financial statistics.

2. Prepare a trial balance using the general ledger account balances and appropriate equipment to prove the equality of debits and credits.

3. Prepare accounting records and reports using appropriate equipment, vouchers, invoices, account statements, and other accounting records to provide a formal recording of accounting data.

D. KEEPING SPECIFIC RECORDS

1. Journalize double-entry transactions using source documents and appropriate equipment to record transactions in chronological order.

2. Post transactions using appropriate ledgers and equipment to up-date accounts.

3. Record freight shipment information using appropriate forms and equipment to maintain a permanent updated record of outgoing freight.

4. Examine accuracy of freight receipt bills using indexes, classification, and/or rate charts and appropriate equipment to verify total weight and freight charges.

5. Record freight receipt information using appropriate forms and equipment to maintain a permanent updated record of incoming freight.

6. File a claim form using the knowledge of rate determination to notify carrier of freight overcharge error.

7. File a claim form using oral or written communication from customer to notify carrier of lost or damaged shipment.

8. Reconcile bank statements using accounting records and bank statements to show various accounting statistics and prove the accuracy of the company's cash balance.

9. Post invoice amounts using appropriate journals, equipment, and the accounts payable ledger to update creditor's accounts.

D. KEEPING SPECIFIC RECORDS (con't)

10. Complete loan application forms using personal and financial data received from customers to process customer information for a loan.

11. Contact credit bureaus using phone, written communications, or data processing procedures to check credit rating.

12. Contact employers and references using phone or written communication procedures to check a loan application.

13. Determine customer credit limits using customer supplied information and company rate books to verify credit limits.

14. Compute late charges using appropriate equipment to complete customer loan record.

15. Maintain records using necessary information and forms to keep updated cost schedules.

16. Examine records using time and production sheets, payrolls, operation charts, sales reports and schedules to prepare data for calculations.

17. Compile production or sales cost reports using unit or total basis for department or working unit to establish total cost.

18. Calculate data using appropriate forms and equipment to determine costs for each job.

19. Calculate individual items using labor, material, time cost, calculating machines and appropriate forms to compare sales or revenues to cost and overhead expenditures.

20. Post information using manual, mechanical, or electronic means to update cost ledgers.

21. Prepare reports using total cost, selling prices or rates and profits to summarize cost data.

E. PERFORMING PAYROLL AND PERSONNEL FUNCTIONS

1. Enroll employees in insurance plans using appropriate documents, recording devices, and information supplied by the employees to enter the employee into an insurance program.

2. Process employee injury report forms accurately using the forms and interview with employee and manager to complete the report resulting in completed documentation.

3. Process employee's application for weekly indemnity using the employee injury report, the weekly indemnity application form, and any other supporting documents to complete the application resulting in completed documentation.

E. PERFORMING PAYROLL AND PERSONNEL FUNCTIONS (con't)

4. File Workman's Compensation Form for all injuries resulting in absence from work greater than seven consecutive days using the form, employee's time cards, recording devices, interviews, and the employee injury report to initiate a claim for the employee.

5. Process dental and non-injury related claim forms using the forms and interviews with the employee, hospital, and doctors to complete the claim.

6. Verify employee insurance payroll deductions using payroll forms and documents, insurance enrollment cards, and calculating devices to assure validity of payroll records.

7. Update employee master insurance record using enrollment cards, claims and injury reports, and recording devices to insure appropriate coverage.

8. Cancel an employee's insurance coverage using supporting authorization documents, employee master insurance record, and recording devices to terminate a coverage.

9. Compute employee earnings using appropriate equipment, time cards, work tickets, production reports, bonus or commission statements or other appropriate documents, to determine gross wages.

10. Maintain up-to-date records using company files of sick pay, holiday, vacation, expense account, and nontaxable wages to determine any additional or supplemental pay amounts, etc.

11. Prepare payroll records using appropriate equipment and forms to compute net wages for employees.

12. Prepare paychecks using checkbook, payroll records, and/or appropriate equipment to make payment to company employees.

13. Distribute paychecks using designated distribution plan to employees for services rendered.

14. Update individual ledgers using completed pay period records and appropriate equipment to compile cumulative annual earnings and deduction amounts for employees.

15. Adjust payroll records using appropriate forms and equipment to correct incorrect amounts for previous pay periods.

16. Prepare journal entries using pay period records and appropriate equipment to record cash payment to employees and employee withholding amounts, as well as employer's tax liabilities.

17. Prepare earnings and tax reports using payroll records to file forms on a timely basis with employees and appropriate governmental agencies.

F. MAINTAINING INVENTORY CONTROL RECORDS

1. Prepare purchase orders using appropriate equipment, forms, catalogs, to indicate quantity and price quotes of desired merchandise, supplies, or materials requesting items from vendor.
2. Match office records using appropriate forms to determine status of ordered items.
3. Initiate records using merchandise, material, or stock on hand to establish merchandise records.
4. Count stock using forms, material or merchandise on hand to compare physical inventory with inventory records.
5. Compare inventories using other workers' figures and office records to verify computations against physical count of stock.
6. Compute figures/balances using sales, equipment, product, purchase or stock records to obtain current theoretical inventory value.
7. Record adjustments using proper equipment, forms, figures, and procedures to correct inventory records.
8. Reorder items using accepted procedures, forms, and equipment to replenish material, equipment or merchandise.
9. Prepare reports using accepted procedures and forms to summarize inventory balances.

G. PERFORMING MISCELLANEOUS ACCOUNTING AND COMPUTING FUNCTIONS

1. Verify entry accuracy using figures, calculations and posting of business transactions by others to insure accuracy.
2. Audit accounts using figures from expense accounts, commissions paid, bank records, sales tickets, and inventory sheets to insure the accuracy of recorded data.
3. Assign titles to incoming documents using account names and/or numbers to code incoming documents.
4. Verify accuracy of source documents using freight shipment papers to check for errors.
5. Compute payments and receipts using appropriate source documents and with the aid of a calculating machine or appropriate equipment to obtain financial data for use in maintaining accounting records.
6. Journalize results using source documents to record transactions.
7. Post details of business transactions using the general accounts receivable, and accounts payable ledgers, and payroll records to update the various ledger accounts and payroll records.

### G. PERFORMING MISCELLANEOUS ACCOUNTING AND COMPUTING FUNCTIONS (con't)

8. Prepare reports using manual, mechanical, or electronic means and accounting forms to show credit investigation results.

9. Prepare duplicate bills using customer accounts and manual, mechanical, or electronic means to answer customer requests for duplicate bills.

10. Identify sources of income from appropriate revenue entries using forms to allocate to the proper accounts for accurate reordering of revenue sources.

11. Verify calculations using source documents and available calculating devices to check calculations on source documents for accurate data base.

12. Initiate corrections using all appropriate forms to adjust individual account balances so that records are accurate.

### H. PERFORMING OFFICE ACTIVITIES

1. Distribute documents to appropriate locations using accepted procedures to deliver the documents.

2. File invoices using appropriate filing procedures and copy of sales invoices to maintain customer records.

3. Sort source documents using appropriate forms or company policy to allow for proper distribution of business forms.

4. Calculate numerical data using mechanical or electronic calculating devices to obtain accurate totals.

5. Disburse information using written or oral communication to inform customers or clients of company services.

6. Answer inquiries using written or oral communication to provide accurate information to customers concerning their accounts.

7. Maintain a systematic filing system to organize information so that it is readily available.

8. Manipulate switches, keys and levers using a knowledge of the device operations to activate a data entry device.

9. Manipulate switches, keys and levers using a knowledge of the device operations to deactivate a data entry device.

10. Analyze device malfunctions using a knowledge of the device operations to identify the cause of the malfunction as to whether it can be corrected by the operator or is to be reported to a service firm.

11. Manipulate switches, keys, and levers using a knowledge of the device operations to correct malfunctions on a data entry device.

H. PERFORMING OFFICE ACTIVITIES (con't)

12. Manipulate switches, keys, and levers using a knowledge of the device operations to execute standard service functions, such as changing ribbons, cleaning screens, emptying chips and other such services.

13. Analyze a job instruction using a knowledge of the specific device to determine record format operations, such as skipping, duplicating and shifting.

14. Manipulate switches, keys, and levers using a knowledge of the specific device to create a program to control record format operations such as skipping and duplicating.

15. Manipulate switches and levers using a knowledge of the specific device to load a program to control record format operations such as skipping and duplicating.

16. Manipulate knobs, levers, switches, and keys using a knowledge of the specific device to load media onto or into a device for keying data.

17. Manipulate keys, switches, and levers using a knowledge of the specific device to select a program format for a specific record.

18. Manipulate keys, switches, and levers using a knowledge of the specific device to enter data onto a media.

19. Manipulate keys, switches, and levers using a knowledge of the specific device to verify by machine the data previously entered into a media by a keying device.

20. Analyze a data field using a knowledge of media coding to verify visually the data previously entered onto a media by a keying device.

21. Manipulate keys, switches, and levers using a knowledge of the specific device to duplicate data from one record to another.

22. Manipulate keys, levers, and switches using a knowledge of the specific device to update data contained in an existing record.

23. Write job information using a knowledge of recording procedures to create a log of completed work.

24. Analyze written descriptions in technical manuals using a knowledge of the device to resolve problems with device operations.

25. Place media in a storage area using a knowledge of storage techniques to maintain a media file library in a logical sequence.

26. Place media in protective containers using a knowledge of media storage techniques to store media.

**Duty:** Handling Accounts Receivable

**Duty No.** A

**Task No.** 1

**Task:** Prepare monthly statements using customer ledger accounts, statement forms, and appropriate equipment to inform customers of balance due.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Examined each account to determine which customers should receive statements - | ____ | ____ |
| 2. Prepared customer statements - | ____ | ____ |
| 3. Prepared the total of all balances on the statement - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when all statements have been prepared in an acceptable format and the total of the statements balances with the total accounts receivable.

**Tools and Equipment:**

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Discuss terminology. | 1. Read appropriate text materials. |
| 2. Lecture/demonstrate the process of statement preparation. | 2. Answer questions concerning statement preparation. |
| 3. Develop handouts on procedure. | 3. Examine different styles of statements used by business. |
| 4. Assign appropriate text materials. | 4. Complete practice exercises. |
| 5. Stress importance of accuracy. | 5. Calculate the total of receivables to match the controlling account. |
| 6. Invite a resource person to discuss procedures with class. | 6. Produce statements using electronic devices. |

# Performance Test Description

Goal Statement #1 - The student will be able to determine which customers should receive statements.

Performance Objective #1 - Given a set of customer accounts, the student will select those requiring a monthly statement. Competence will be accepted when student's selections match the master key.

Goal Statement #2 - The student will be able to prepare customer statements.

Performance Objective #2 - Given appropriate forms and equipment, the student will prepare the customer statements in an acceptable format with all balances computed accurately. Competence will be accepted when the statements match the master key.

**Duty:** Handling Accounts Receivable

**Duty No.** A

**Task No.** 2

**Task:** Post the results of calculations using the general ledger accounts and appropriate equipment to obtain correct balances and update the various accounts.

| **Achievement Indicators:** The learner: | Yes | No |
|---|---|---|
| 1. Posted entries from journals or ledgers to correct general ledger accounts - | ____ | ____ |
| 2. Verified total subsidiary account balances agreed with total controlling account balances - | ____ | ____ |
| 3. Prepared end-of-period trial balance to prove accuracy of postings to general ledger accounts - | ____ | ____ |
| 4. Posted end-of-period adjusting and closing entries from journals to general ledger accounts - | ____ | ____ |
| 5. Prepare end-of-period postclosing trial balance to provide accuracy of adjusting and closing entry postings to general ledger accounts - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the data entered in the general ledger are correct and the ledger is in balance according to accepted accounting procedures.

**Tools and Equipment:**
Data Terminal - Auto
Black Ink Pen - Manual
Ledger Paper
Report Form Balance Paper
Journal Paper
Calculator

**Resources:**
See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Demonstrate principles of posting to general ledger and customers' accounts (chalkboard, overhead, etc.). | 1. Read appropriate text material. |
| 2. Develop handouts on posting procedures. | 2. Review principles of posting to general and subsidiary ledgers. |
| 3. Lecture on methods of accurately posting to general and subsidiary ledgers. | 3. Complete review sheets. |
| 4. Demonstrate data entry into a computer. | 4. Post results of calculations to proper customers' accounts. |
| 5. Instruct by use of cassette tapes, slide/tape presentations, etc., on principles of updating ledger accounts. | 5. Enter results of calculations on a computer. |
| 6. Instruct on interim closing procedures and interim reports for management. | 6. Post to general and subsidiary ledger accounts in a practice set. |
|  | 7. Verify accuracy of account balances. |

## Performance Test Description

Goal Statement #1 - The student will be able to post calculations using general ledger accounts to obtain correct balances and update accounts.

Performance Objective #1 - Given a series of transactions including adjusting and closing entries, the student will correctly post to general ledger acounts, prepare end-of-period trial balance and other such reports deemed necessary by management. Competence will be accepted when accounting procedures and/or practices are done to the satisfaction of the supervisor or instructor.

| | |
|---|---|
| **Duty:** Handling Accounts Receivable | **Duty No.** A<br>**Task No.** 3 |

**Task:** Compute charges using account records and computing equipment to determine customers' monthly bill.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Selected correct rates from account rates - | ____ | ____ |
| 2. Calculated correct charges - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the achievement indicators are performed according to accepted accounting procedures.

**Tools and Equipment:**
Rate Schedule
Data Terminal
Black Ink Pen

**Resources:**
See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Lecture/demonstrate the task of customer billing.<br>2. Display different types of rate schedules (utility companies, etc.) used to determine charge amounts.<br>3. Demonstrate proper calculator technique:<br>a. touch method<br>b. use of special functions (memory, accumulations, etc.)<br>4. Create a computer project.<br>5. Arrange a field trip (special speaker) to review the task. | 1. Listen to lecture.<br>2. Observe performance of task by teacher or other students.<br>3. Perform calculations using 10 key touch method.<br>4. Examine customer accounts to determine balances due.<br>5. Perform practice problems.<br>6. Complete calculator drills using special functions.<br>7. Perform customer billing using computerized equipment.<br>8. Interview employees involved in the task during field trip or special speaker in classroom. |

## Performance Test Description

Goal Statement #1 - The student will be able to compute charges to customer for monthly bill.

Performance Objective #1 - Given a series of monthly purchases by a customer, the student will correctly total purchases and update the customer's account for the monthly billing. Competence will be accepted when account is correctly updated to the satisfaction of the supervisor or instructor.

| | |
|---|---|
| **Duty:** Handling Accounts Receivable | **Duty No.** A<br>**Task No.** 4 |

**Task:** Post data using computed information to determine charge to customers on monthly bill.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Selected the correct information to post - | ____ | ____ |
| 2. Recorded the computed amount in the correct column - | ____ | ____ |
| 3. Updated the account balance - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the achievement indicators are performed according to accepted accounting procedures.

| **Tools and Equipment:** | **Resources:** |
|---|---|
| Ledger Paper and Accounts<br>Journal Entries<br>Calculator<br>Black Ink Pen<br>Data Terminal | See Bibliography. |

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Develop invoices for sample customer base. | 1. Extend invoice items for a group of customers. |
| 2. Demonstrate the procedure for extending invoices. | 2. Total invoices. |
| 3. Demonstrate posting techniques. | 3. Post balances to customer ledger accounts. |
| 4. Demonstrate automated techniques. | 4. Complete task using automated technique. |

# Performance Test Description

Goal Statement #1 - The student will be able to post data accurately to customers' accounts.

Performance Objective #1 - Given a number of addition tapes or other computed data, the student will post computed information to customers' accounts. Competence will be accepted when postings to customers' accounts match master key.

**Duty:** Handling Accounts Receivable

**Duty No.** A

**Task No.** 5

**Task:** Prepare invoices using information from cost sheets and sales slips to determine customer charges.

| **Achievement Indicators:** The learner: | Yes | No |
|---|---|---|
| 1. Verified customer name and/or number - | ____ | ____ |
| 2. Recorded extensions correctly - | ____ | ____ |
| 3. Verified the total invoice amount with the customer's account - | ____ | ____ |
| 4. Prepared invoice for mailing - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the achievement indicators are performed according to accepted accounting procedures.

**Tools and Equipment:**

Account List
Calculator
Ledger Accounts
Journal Entries
Invoice Forms
Typewriter
Sales Slip/Purchase Order

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Review cost sheets and customer mailing lists. | 1. Listen to lecture on task. |
| 2. Create module or tutor program. | 2. Read module on task. |
| 3. Review invoice forms. | 3. Do tutor program. |
| 4. Demonstrate the proper method of creating an invoice. | 4. Create and/or verify mailing list of customers, numbers, and addresses. |
| 5. Hand out invoice forms and sample data | 5. Look up customer name, number, and address. |
| 6. Stress accuracy. | 6. Look up cost of items off cost sheet. |
| 7. Develop test materials. | 7. Using 10-key record total cost per item. |
|  | 8. Key invoice from calculated data. |
|  | 9. Mail and/or file copies of invoice. |

## Performance Test Description

Goal Statement #1 - The student will be able to prepare invoices for mailing.

Performance Objective #1 - Given a group of item charges or price sheets, the student will prepare an invoice for mailing using proper form and invoice. Competence will be accepted when invoice is prepared for mailing to the satisfaction of supervisor, instructor, or master key.

**Duty:** Handling Accounts Receivable

**Duty No.** A

**Task No.** 6

**Task:** Resolve irregular accounts using records and appropriate communication tool to eliminate delinquent accounts.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Identified irregular accounts - | ____ | ____ |
| 2. Contacted customers - | ____ | ____ |
| 3. Initiated suspension of credit - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the achievement indicators are performed according to accepted communication techniques.

**Tools and Equipment:**

Statement of Accounts Receivable by Age
Phone/Mail Forms
Form to Suspend Credit

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Develop handout sheets on:<br>a. how to age accounts<br>b. telephone interview<br>c. letter/form | 1. Complete telephone interview unit. |
| 2. Demonstrate/lecture. | 2. Complete handouts. |
| 3. Prepare unit module materials. | 3. Prepare collection letters. |
| 4. Demonstrate aging accounts using automated techniques. | 4. Determine irregular accounts. |
|  | 5. Notify supervisor of suspension of credit. |
|  | 6. Role play telephone unit. |

# Performance Test Description

Goal Statement #1 - The student will be able to resolve irregular accounts.

Performance Objective #1 - Given a number of accounts, the student will identify irregular accounts. Competence will be accepted when student has properly identified irregular accounts according to company policy.

**Duty:** Handling Accounts Receivable

**Duty No.** A

**Task No.** 7

**Task:** Enter charges and payments to customer accounts using the accounts receivable ledger to obtain correct balances and update the customer's account.

| **Achievement Indicators:** The learner | Yes | No |
|---|---|---|
| 1. Recorded charges to customer's accounts - | ____ | ____ |
| 2. Recorded payments to customer's accounts - | ____ | ____ |
| 3. Determined accuracy using recorded charges and/or payments before updating customer's accounts - | ____ | ____ |
| 4. Updated customer's account - | ____ | ____ |
| 5. Prepared schedule of accounts - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the procedures are performed according to supervisor's directions or company policy.

**Tools and Equipment:**

Calculator
Typewriter
CRT/Mini Computer System
 or Microcomputer

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Demonstrate procedures for updating customers' accounts (chalkboard, overhead, etc.). | 1. Read appropriate text materials. |
| 2. Explain methods of increasing and decreasing customers' accounts. | 2. Identify charges to customers' accounts from the journals. |
| 3. Demonstrate data entry into computers. | 3. Post changes to the proper customers' accounts and increase their balances. |
| 4. Develop handouts on methods of maintaining customers' accounts. | 4. Identify credits to customers' accounts from the journals. |
| 5. Demonstrate procedures for constructing a schedule of accounts receivable (chalkboard, overhead, etc.). | 5. Post credits to the proper customers' and decrease their balances. |
| 6. Review increase/decrease sides of accounts receivable. | 6. Construct a schedule of accounts receivable. |
| 7. Instruct by use of cassette tapes, slide-tapes, presentations, etc. on principles of updating customers' accounts. | 7. Maintain customers' accounts on a computer. |
|  | 8. Maintain customers' accounts in a practice set. |

## Performance Test Description

Goal Statement #1 - The student will be able to post customer accounts in the accounts receivable ledger and maintain accurate account balances.

Performance Objective #1 - Given a series of source documents the student will post charges and payments to the accounts receivable ledger and calculate correct account balances on each ledger card. Competence will be accepted when all transactions are posted correctly as determined by the master key.

**Duty:** Handling Accounts Receivable

**Duty No.** A

**Task No.** 8

**Task:** Investigate incorrect billings using customer ledger accounts to locate errors resulting in the corrections of customer bills.

| **Achievement Indicators:** The learner: | Yes | No |
|---|---|---|
| 1. Investigated reports of incorrect billings using customer ledger accounts to locate possible errors - | ____ | ____ |
| 2. Identified incorrect billings - | ____ | ____ |
| 3. Contacted customer using phone or written communication to advise of investigation and disposition of incorrect billings - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when errors on accounts can be identified and corrected.

**Tools and Equipment:**

Telephone
Calculator
Typewriter
CRT/Mini Computer System or
Microcomputer

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Demonstrate methods of locating errors in customers' accounts (chalkboard, overhead, etc.).<br>2. Lecture on business like way of using telephone.<br>3. Demonstrate use of written communication to advise customers of outcome of accounts investigation.<br>4. Develop review sheets on procedures used in locating errors on customers' accounts.<br>5. Demonstrate methods of tracing data on a computer.<br>6. Develop handouts on locating possible errors.<br>7. Instruct by use of cassette tape, slide-tape presentations, etc. on methods of handling errors on customers' accounts. | 1. Read appropriate text materials.<br>2. Examine customers' accounts to locate errors on accounts.<br>3. Trace possible errors back to source documents to locate correct customers on transactions.<br>4. Use telephone to inform customers of disposition of incorrect billings.<br>5. Construct a written communication to inform customers of disposition of incorrect billings.<br>6. Use computers to trace possible errors.<br>7. Investigate customers' accounts for errors in a practice set.<br>8. Complete review sheets. |

## Performance Test Description

Goal Statement #1 - The student will be able to locate errors by investigating incorrect billings on customers' accounts.

Performance Objective #1 - Given a series of customer billings that contain errors, the student will locate the errors and communicate with the customers to inform them of the disposition of the incorrect billings. Competence will be accepted when all errors are identified as determined by a master key.

**Duty:** Handling Accounts Receivable

**Duty No.** A

**Task No.** 9

**Task:** Enter billing information using the company's records to update records that will result in correct billing.

| **Achievement Indicators:** The learner: | Yes | No |
|---|---|---|
| 1. Entered correct billing information - | ____ | ____ |
| 2. Posted corrected billing information - | ____ | ____ |
| 3. Calculated new account balance using appropriate equipment to result in a corrected billing - | ____ | ____ |
| 4. Entered new balance - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when correcting entries are made and posted according to supervisor or company policy.

**Tools and Equipment:**

Calculator
Typewriter
CRT/Mini Computer System or
  Microcomputer

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Demonstrate the procedures for journalizing and posting correcting entries to customers' accounts (chalkboard, overhead, etc.). | 1. Read appropriate text materials. |
| 2. Lecture on principles of correcting entries. | 2. Journalize entries to correct errors on customers' accounts. |
| 3. Develop handouts on correcting entries to customers' accounts. | 3. Post correcting entries to customers' accounts. |
| 4. Demonstrate method of correcting and updating customers' accounts on a computer. | 4. Determine correct balances in customers' accounts with the use of a calculator. |
| 5. Develop review sheets on ways of making corrections to customers' accounts. | 5. Correct errors to a customers' account on a computer. |
|  | 6. Enter correct balance on customers' accounts. |
|  | 7. Correct customers' accounts in a practice set. |
|  | 8. Complete review sheets. |

## Performance Test Description

Goal Statement #1 - The student will be able to journalize and post corrected billing information to accounts and enter correct balance.

Performance Objective #1 - Given a set of incorrect billings the student will enter corrected billing information and post to the corrected accounts. Competence will be accepted when all accounts have been corrected as determined by a master key.

**Duty:** Handling Accounts Receivable

**Duty No.** A

**Task No.** 10

**Task:** Prepare special lists of billing instructions using customer accounts to instruct other workers of information that will result in special billings.

**Achievement Indicators:** The learner: Yes No

1. Prepared special list of billing instructions using customer records to prevent future billing errors - ____ ____
2. Prepared a memorandum using special list of instructions to instruct other workers in special billing of a customer's account - ____ ____
3. Sent memorandum to other workers using company mail - ____ ____

**Criteria:** Competence in the task will be recognized when the proper memorandum is prepared and sent according to supervisor's directions or company policy.

**Tools and Equipment:**

Typewriter

CRT/Mini Computer System or Microcomputer

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Demonstrate the construction of special lists of billing instructions (chalkboard, overhead, etc.). | 1. Read appropriate text materials. |
| 2. Lecture on ways to construct special lists of billing instructions. | 2. Identify cause of billing errors. |
| 3. Develop handouts on basics of preparing special lists of billing instructions. | 3. Prepare a special list of billing instructions using customer records in an effort to prevent future billing errors. |
| 4. Demonstrate data entry into a computer. | 4. Prepare memorandums using special lists of billing instructions to assist other workers when they must prepare special billings on customers' accounts. |
| 5. Develop handouts on the preparations of special lists of billing instructions. | 5. Forward memorandums to other workers through company mail. |
| 6. Instruct by use of cassette tapes, slide-tape presentations, etc. on methods of preparing special lists of billing instructions. | 6. Prepare special lists of billing instructions on a computer. |
|  | 7. Complete review sheets. |
|  | 8. Prepare special lists of billing instructions in a practice set. |

## Performance Test Description

Goal Statement #1 - The student will be able to prepare special lists of billing instructions to inform other workers of special billings to customers' accounts.

Performance Objective #1 - Given a set of customer records that require special billing the student will construct a list of special billing instructions to prevent errors in billing in the future. Competence will be accepted when all lists and memorandums are prepared correctly as determined by a master key.

**Duty:** Handling Accounts Receivable

**Duty No.** A

**Task No.** 11

**Task:** Apply overpayments to charges using customer ledger accounts to obtain correct balances and update the customer's account.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Recorded overpayment - | _____ | _____ |
| 2. Posted journal entries - | _____ | _____ |
| 3. Calculated correct balance - | _____ | _____ |

**Criteria:** Competence in the task will be recognized when overpayments are recorded and posted according to supervisor or company policy.

**Tools and Equipment:**

Calculator
Typewriter
CRT/Mini Computer System or
  Microcomputer

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Demonstrate the process of recording overpayments to customers' accounts (chalkboard, overhead, etc.). | 1. Read appropriate text materials. |
| 2. Lecture on the principles of applying overpayments to new charges on customers' accounts. | 2. Identify overpayments made on customer's accounts. |
| 3. Develop handouts on concepts of processing overpayments on customers' accounts. | 3. Record overpayments in the appropriate journal. |
| 4. Demonstrate data entry into a computer. | 4. Post overpayments in the accounts receivable ledger. |
| 5. Review principles of overpayments on customers' accounts. | 5. Calculate new account balances applying overpayments to new charges on customers' accounts. |
| 6. Instruct by use of cassette tapes, slide-tape presentations, etc., on concepts of applying overpayments on customers' accounts to new charges. | 6. Process overpayments on customers' accounts. |
| | 7. Process overpayments to customers' accounts in a practice set. |
| | 8. Complete review sheets. |

## Performance Test Description

Goal Statement #1 - The student will be able to apply all overpayments to the correct customers' ledger cards to obtain correct balance.

Performance Objective #1 - Given a set of accounts on which overpayments are made, the student will journalize and post the overpayments on the correct accounts. Competence will be accepted when all overpayments are correctly recorded as determined by a master key.

**Duty:** Handling Accounts Receivable

**Duty No.** A

**Task No.** 12

**Task:** Review the customer accounts using the accounts receivable ledger to prepare bills for accounts not previously billed.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Identified customer accounts to determine any possible accounts that were not billed or additional customer billings - | ____ | ____ |
| 2. Billed any additional customers missed under normal billing procedure - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when billings missed are found and billed according to supervisor or company policy.

**Tools and Equipment:**

Calculator
Typewriter
CRT/Mini Computer System or
Microcomputer

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Demonstrate the process of examining records to locate any accounts that were not billed (chalkboard, overhead, etc.). | 1. Read appropriate text materials. |
| 2. Lecture on the process of preparing special bills. | 2. Examine records to determine if there are any accounts that were not billed. |
| 3. Develop handouts on principles of billing customers who were missed in the regular billing procedure. | 3. Examine records to determine if there are any additional customer billings. |
| 4. Demonstrate entering data into a computer. | 4. Process bills for any customers who were not billed under normal billing procedures. |
| 5. Review basic principles on separately billing customers who were not billed in the regular billing process. | 5. Prepare additional bills on a computer. |
| 6. Instruct by use of cassette tapes, slide-tape presentations, etc., on special billing procedures. | 6. Process additional bills in a practice set. |
| | 7. Complete review sheets. |

## Performance Test Description

Goal Statement #1 - The student will be able to determine which accounts were not billed and prepare these bills.

Performance Objective #1 - Given an accounts receivable ledger, the student will find those customers who were not billed or had additional billings and prepare bills for those accounts missed. Competence will be accepted when all additional billings have been correctly prepared as determined by the master key.

| | |
|---|---|
| **Duty:** Handling Accounts Receivable | **Duty No.** A<br>**Task No.** 13 |

**Task:** Process final bills using appropriate equipment to determine final balance due from customer.

| **Achievement Indicators:** The learner: | Yes | No |
|---|---|---|
| 1. Recorded final entries - | ____ | ____ |
| 2. Posted entries - | ____ | ____ |
| 3. Calculated final balance - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when student can update and balance customer's account.

**Tools and Equipment:**

Calculator
Typewriter
CRT/Mini Computer System or
Microcomputer

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Demonstrate procedures for identifying and processing the final billings on customers' accounts (chalkboard, overhead, etc.). | 1. Read appropriate text materials. |
| 2. Lecture on recognizing and computing final billings. | 2. Identify source documents for final billings to customers' accounts. |
| 3. Demonstrate data entry into computer. | 3. Journalize the final bills for customers whose accounts are being closed. |
| 4. Develop handouts on processing final bills. | 4. Post final bills to customers' accounts. |
| 5. Review principles of billing customers' accounts. | 5. Calculate the final balance due on customers' accounts. |
| 6. Instruct by use of cassette tapes, slide-tape presentations, etc., on the preparation of customers' final bills. | 6. Process final bills on a computer. |
|  | 7. Process final bills in a practice set. |
|  | 8. Complete review sheets. |

## Performance Test Description

Goal Statement #1 - The student will be able to determine the final balance due from customers and prepare the bills.

Performance Objective #1 - Given a set of account cards from customers closing their accounts, the student will determine the final balance due from these customers. Competence will be accepted after the student has final balance and prepared bill according to supervisor's instructions or master key.

Goal Statement #2 - The student will be able to journalize and post final charges.

Performance Objective #2 - Given customer records, the student will calculate the final balance and prepare bills for customers. Competence will be accepted when all final bills are correctly prepared as determined by a master key.

|  |  |
|---|---|
| **Duty:** Handling Accounts Receivable | **Duty No.** A<br>**Task No.** 14 |

**Task:** Accept payments from customers using appropriate procedures to credit accounts.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Recorded payment - | _____ | _____ |
| 2. Classified payments to determine loan payment, interest charges, and late charges - | _____ | _____ |

**Criteria:** Competence in the task will be recognized when payments are received and recorded according to supervisor's directions or company policy.

**Tools and Equipment:**
Calculator
Typewriter
CRT/Mini Computer System or Microcomputer

**Resources:**
See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Demonstrate procedures for accepting payments from customers and crediting accountings (chalkboard, overhead, etc.). | 1. Read appropriate text materials. |
| 2. Lecture on principles of accepting payments, classifying charges, and recording payments. | 2. Accept payments from customers and record to the correct accounts. |
| 3. Develop handouts on processing payments on customers' accounts. | 3. Determine correct amounts of loan payments, interest, and late charges (if any) on payments on accounts. |
| 4. Demonstrate data entry into a computer. | 4. Process payments on customers' accounts in a practice set. |
| 5. Review principles of loan applications and terms of loans. | 5. Process payments on customers' accounts on a computer. |
| 6. Instruct by use of cassette tapes, slide-tape presentations, etc., on accepting and processing payments on accounts. | 6. Complete review sheets. |

# Performance Test Description

Goal Statement #1 - The student will be able to accept and credit payments from customers to the correct accounts.

Performance Objective #1 - Given a series of payments from customers, the student will journalize and post those payments to the correct customers' accounts and break payment down into principal, interest, and late charges (if any). Competence will be accepted when all payments have been correctly recorded to the proper customers' accounts as determined by a master key.

|  |  |
|---|---|
| **Duty:** Handling Accounts Receivable | **Duty No.** A<br>**Task No.** 15 |

**Task:** Confer with customers having delinquent accounts using telephone or written communication to obtain settlement of loan payments.

**Achievement Indicators:** The learner:

|  | Yes | No |
|---|---|---|
| 1. Obtained a schedule of accounts receivable by age to determine delinquent accounts - | ____ | ____ |
| 2. Communicated with customers to obtain a settlement or disposition of the account - | ____ | ____ |
| 3. Reported delinquent accounts determined uncollectable to supervisor for final disposition - | ____ | ____ |

**Criteria:** Competence of the task will be recognized when students, using phone of written communication, is able to obtain collection or disposition of delinquent accounts according to supervisor's directions or company policy.

**Tools and Equipment:**

Telephone
Typewriter
Calculator
CRT/Mini Computer System or
Microcomputer

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Demonstrate procedures for communicating with customers having delinquent accounts (chalkboard, overhead, etc.). | 1. Read appropriate text materials. |
| 2. Lecture on effective methods of getting settlements on delinquent accounts. | 2. Effectively communicate with customers having delinquent accounts. |
| 3. Develop handouts on obtaining settlements on customers accounts. | 3. Use all proper techniques to obtain settlements on delinquent accounts. |
| 4. Demonstrate data entry into a computer. | 4. Identify accounts determined to be uncollectible following company policy. |
| 5. Review principles of good communication skills, both oral and written. | 5. Prepare written communications for customers using delinquent accounts from computers. |
| 6. Instruct by use of cassette tapes, slide-tape presentations, etc., on effective methods of collecting on delinquent accounts. | 6. Complete review sheets. |

## Performance Test Description

Goal Statement #1 - The student will be able to demonstrate ability to service customers having delinquent accounts to attempt to obtain loan settlements.

Performance Objective #1 - Given a Schedule of Accounts Receivable by Age, the student will identify customers with delinquent accounts, telephone or write to these customers to arrange for a settlement of the loan, and report to their supervisor those accounts judged to be uncollectible. Competence will be accepted when a satisfactory disposition of all delinquent accounts is made as determined by a master key.

**Duty:** Handling Accounts Payable

**Duty No.** B

**Task No.** 1

**Task:** Prepare payment using appropriate equipment, checkbook, creditor's accounts to make payment resulting in partial or total reduction of vendor account.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Utilized "tickler file" or other device to insure vendors granting cash discounts are paid on time - | ____ | ____ |
| 2. Examined appropriate documents to determine amount owed - | ____ | ____ |
| 3. Received authorization to issue payment - | ____ | ____ |
| 4. Filled out proper forms to pay vendor - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the achievement indicators are met.

**Tools and Equipment:**

**Resources:**

See Bibliography.

**Teacher Activities**

1. Develop vocabulary drills.
2. Assign appropriate text materials.
3. Demonstrate sample tasks.
4. Develop audio-visual presentation.
5. Develop sample (practice) tasks.
6. Give lecture on the task.
7. Develop drill questions/project on the task.
8. Develop comprehensive test materials.
9. Lead class discussion on making payment to vendors and the benefits of cash discounts.
10. Expose students to various methods employed by business in order to insure proper payment.

**Student Learning Activities**

1. Discuss task with teacher and/or other students.
2. Perform sample problems.
3. Observe audio-visual presentation in the task.
4. Complete a project/practice set utilizing task.
5. Listen to lecture on the task.
6. Perform practice drills.

# Performance Test Description

Goal Statement #1 - The student will be able to prepare payment resulting in total or partial reduction of vendor account.

Performance Objective #1 - Given "tickler file" (or other device used to store incoming invoices), checkbook, appropriate forms, and the accounts payable ledger, the student will: (a) determine which accounts must be processed to take advantage of cash discounts for early payment; (b) receive authorization from proper person to issue payment; and (c) complete check and other forms to process payment. Competence will be accepted when the ledgers and appropriate forms match the master key.

**Duty:** Handling Accounts Payable

**Duty No.** B

**Task No.** 2

**Task:** Post amount of payment using remittance advice to update vendor's account.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Examined documentation concerning payment - | ____ | ____ |
| 2. Entered information to proper vendor account - | | |
| a. date - | ____ | ____ |
| b. check number - | ____ | ____ |
| c. debit amount - | ____ | ____ |
| d. new balance - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the achievement indicators are met.

**Tools and Equipment:**

**Resources:**
See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Assign appropriate text materials. | 1. Read/study appropriate text materials. |
| 2. Develop a module which can be used for initial teaching and review of posting technique. | 2. Complete practice work. |
| 3. Conduct oral review. | 3. Complete a project/practice set using this task as well as related tasks. |
| 4. Present various documents used by business to process payments. | 4. Verify work. |
| 5. Design a bulletin board showing the mechanics of this process. | 5. Operate a CRT or other input device to post transactions. |
| 6. Develop comprehensive testing materials. | |
| 7. Expose students to computerization of this routine. | |

## Performance Test Description

Goal Statement #1 - The student will be able to update balances in vendor accounts.

Performance Objective #1 - Given remittance advice slips, a set of vendor accounts, and calculating equipment the student will enter the: (a) date; (b) check number; (c) debit amount; and (d) new balance to various vendor accounts. Competence will be accepted when updated ledgers match the master key.

**Duty:** Handling Accounts Payable

**Duty No.** B

**Task No.** 3

**Task:** Answer vendor inquiries using appropriate equipment and forms to resolve problem areas.

**Achievement Indicators:** The learner: Yes No

1. Discerned nature of inquiry - ____ ____
   a. payment not received
   b. damaged or rejected goods
   c. partial shipment
2. Examined documents to determine validity of the inquiry - ____ ____
3. Prepared necessary follow-up communication - ____ ____

**Criteria:** Competence in the task will be recognized when the achievement indicators are met.

**Tools and Equipment:**

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Assign appropriate text materials. | 1. Read/study appropriate text materials. |
| 2. Schedule films/filmstrips concerning dealing with other people in business. | 2. Complete case problems or studies concerning typical inquiries. |
| 3. Collect and present forms used by businesses to document communication. | 3. Examine documents dealing with the inquiry. |
| 4. Prepare audio-visual presentation of the process. | 4. Discern nature of the inquiry and advise/inform management personnel when necessary. |
| 5. Lead a class discussion on how to solve problems which arise. | 5. Perform sample (problem) tasks. |
| 6. Schedule a speaker employed in the accounts payable department of a business to discuss problems/techniques employed when dealing with vendors. | 6. Complete a project/practice set employing this task. |
| 7. Develop comprehensive testing materials. | 7. Listen to a lecture or discussion. |
| 8. Develop a lecture. | 8. Visit an employee who handles inquiries from vendors. |
| 9. Schedule mock inquiries over telephone or other means of communication. | |

# Performance Test Description

Goal Statement #1 - The student will be able to discern the nature of the vendor inquiry.

Performance Objective #1 - Given appropraite equipment and forms, the student will report the nature of the inquiry. Competence will be accepted when report forms match the master key or oral communication is deemed acceptable by instructor.

Goal Statement #2 - The student will be able to prepare the necessary communication to follow up the vendor inquiry.

Performance Objective #2 - Given appropriate equipment and forms, the student will prepare the necessary follow-up communication. Competence will be accepted when results match the master key or oral communication is judged acceptable.

**Duty:** Handling Accounts Payable

**Duty No.** B

**Task No.** 4

**Task:** Prepare schedules using appropriate equipment and forms to inform management concerning amounts owed various vendors.

| **Achievement Indicators:** The learner: | Yes | No |
|---|---|---|
| 1. Examined ledger accounts - | ____ | ____ |
| 2. Verified amount owed - | ____ | ____ |
| 3. Prepared a Schedule of Accounts Payable for management using typewriter or computer oriented equipment - | ____ | ____ |
| a. heading<br>b. vendor, names, amounts<br>c. total amount owed | | |
| 4. Transmitted the prepared schedule to appropriate departments or persons - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the achievement indicators are met.

**Tools and Equipment:**

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Assign appropriate text materials.<br>2. Conduct a review of the nature of controlling accounts in relation to subsidiary ledger.<br>3. Develop a module or audio-visual display of this process.<br>4. Develop comprehensive tests.<br>5. Display completed schedules. | 1. Read/study appropriate text materials.<br>2. Listen to lecture<br>3. Interact in review process (oral).<br>4. Perform practice problems.<br>5. Complete a project/practice set utilizing this task.<br>6. Complete review sheets. |

# Performance Test Description

Goal Statement #1 - The student will be able to prepare a schedule listing amounts owed to vendors for management.

Performance Objective #1 - Given appropriate forms and equipment, the student will prepare a Schedule of Accounts Payable with these identifications: (a) heading; (b) vendor names, amounts; (c) total amount owed; and (d) department or person the schedule should be sent to. Competence will be accepted when the completed form matches the master key.

**Duty:** Preparing Financial Statements

**Duty No.** C

**Task No.** 1

**Task:** Compile reports using appropriate forms, records and equipment to show accounting and financial statistics.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Gathered all pertinent data - | ____ | ____ |
| 2. Listed all data in an acceptable format on the appropriate form - | ____ | ____ |
| 3. Calculated all accounting and financial statistics required - | ____ | ____ |
| 4. Verified the accuracy of all data - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when all reports have been compiled in acceptable formats to reflect the true values of accounting and financial statistics.

**Tools and Equipment:**

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Develop audio-visual presentation of the sample forms. | 1. Examine completed financial statements. |
| 2. Develop handouts for practice work. | 2. Discriminate proper accounts for financial statements. |
| 3. Develop review materials. | 3. Read appropriate text materials. |
| 4. Observe student performance procedure. | 4. Observe teacher demonstration of the task. |
| 5. Develop comprehensive tests. | 5. Perform sample practice exercises. |
| 6. Conduct drills of concepts. | 6. Self-check problems in order to determine incorrect procedures. |
| 7. Stress the importance of proper terminology. | 7. Learn calculator functions which make for efficient computations. |
|  | 8. Verify work and prove equality of debits and credits. |

## Performance Test Description

Goal Statement #1 - The student will be able to demonstrate an ability to prepare financial data in an acceptable format.

Performance Objective #1 - Given columnar forms, financial data and calculating equipment, the student will compute the required statistics and prepare the figures into forms featuring acceptable accounting format. Competence will be accepted when the reports match the master key.

**Duty:** Preparing Financial Statements

**Duty No.** C

**Task No.** 2

**Task:** Prepare a trial balance using the general ledger account balances and appropriate equipment to prove the equality of debits and credits.

| **Achievement Indicators:** The learner: | Yes | No |
|---|---|---|
| 1. Totaled all general ledger accounts to determine account balances - | ____ | ____ |
| 2. Listed all accounts that have balances on a two column form - | ____ | ____ |
| 3. Totaled the debit column and the credit column to test equality - | ____ | ____ |
| 4. Located all errors if the trial balance did not balance and made corrections to the amounts listed until balance is achieved - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the correct balance of each account is listed on a trial balance and equality is achieved.

**Tools and Equipment:**

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Assign appropriate text materials. | 1. Read/study appropriate text materials. |
| 2. Lecture/demonstrate on developing a trial balance. | 2. Listen to lecture on the task. |
| 3. Develop handout of procedures. | 3. Perform practice problems. |
| 4. Develop practice problems. | 4. Analyze and locate errors when the trial balance does not prove. |
| 5. Develop comprehensive test. | |
| 6. Discuss different types of ledger accounts. | |

# Performance Test Description

Goal Statement #1 - The student will be able to compute balances of all general ledger accounts.

Performance Objective #1 - Given calculating equipment and a set of ledger accounts, the student will compute balances. Competence will be accepted when ledgers match the master key.

Goal Statement #2 - The student will be able to prepare a trial balance with equal debit and credit totals.

Performance Objective #2 - Given appropriate accounting forms and calculating equipment, the student will (a) list all accounts with balances and (b) total debits and credits. Competence will be accepted when the completed form matches the master key.

| | |
|---|---|
| **Duty:** Preparing Financial Statements | **Duty No.** C<br>**Task No.** 3 |

**Task:** Prepare accounting records and reports using appropriate equipment, vouchers, invoices, account statements, and other accounting records to provide a formal recording of accounting data.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Prepared an income statement - | ____ | ____ |
| 2. Prepared capital statement - | ____ | ____ |
| 3. Prepared current balance sheet - | ____ | ____ |
| 4. Prepared supporting schedules of accounts receivable and accounts payable - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the student accurately prepares current aforementioned statements.

**Tools and Equipment:**
Calculator

**Resources:**
See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Demonstrate task. | 1. Read assigned material. |
| 2. Develop handouts for purposes of reviewing statement forms. | 2. Review the worksheet. |
| 3. Demonstrate preparation of statements. | 3. Prepare statements from the worksheet using examples in book or on the board for reference. |
| 4. Stress accuracy. | 4. Prepare schedules of account. |
| 5. Develop test materials. | 5. Check general ledger controlling account to make sure it equals schedule. |

## Performance Test Description

Goal Statement #1 - The student will be able to prepare accounting records and reports.

Performance Objective #1 - Given accounting records and reports, the student will demonstrate the ability to prepare the following statements:

1. Income Statement
2. Capital Statement
3. Balance Sheet
4. Schedules of Account

Competence will be accepted when the student accurately prepares the current aforementioned statements.

| | |
|---|---|
| **Duty:** Keeping Specific Records | **Duty No.** D<br>**Task No.** 1 |

**Task:** Journalize double-entry transactions using source documents and appropriate equipment to record transactions in chronological order.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Examined all source documents daily to determine what accounts to debit and credit on each - | ____ | ____ |
| 2. Recorded the data in the correct column of the appropriate journal - | ____ | ____ |
| 3. Recorded the account debited and the correct amount in the proper debit column - | ____ | ____ |
| 4. Recorded the account credited and the correct amount in the proper credit column - | ____ | ____ |
| 5. Wrote a brief explanation, if needed - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when all transactions during the accounting period have been journalized correctly using a double-entry system and the journals are balanced.

| **Tools and Equipment:** | **Resources:** |
|---|---|
| | See Bibliography. |

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Demonstrate journalizing concepts on chalkboard or overhead projector. | 1. Read appropriate text materials. |
| 2. Lecture. | 2. Identify samples of various source documents. |
| 3. Conduct oral review. | 3. Identify the debit and credit parts of recording various source documents. |
| 4. Develop a handout. | 4. Journalize transactions. |
| 5. Observe technique employed by students. | 5. Use tutorial programs on computer terminals or flash cards. |
| 6. Conduct class discussion. | 6. Complete a practice set. |
| 7. Demonstrate the data entry of transactions. | 7. View filmstrips. |
|  | 8. Complete review sheets, quizzes. |

## Performance Test Description

Goal Statement #1 - The student will be able to journalize double entry transactions.

Performance Objective #1 - Given various source documents, the student will record debit and credit parts of the entry into the journal. Competence will be accepted when all transactions are entered correctly according to the master key.

**Duty:** Keeping Specific Records

**Duty No.** D

**Task No.** 2

**Task:** Post transactions using appropriate ledgers and equipment to up-date accounts.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Analyzed each journal to determine what individual items had to be posted - | ____ | ____ |
| 2. Posted each individual item that needed posting to the correct ledger - | ____ | ____ |
| 3. Posted all totals of special columns to the correct general ledger account - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when every journal entry has been correctly posted to all ledger accounts involved and the ledgers are in balance.

**Tools and Equipment:**

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Demonstrate techniques of posting using overhead projector, chalkboard, or other instructional media. | 1. Read appropriate text materials. |
| 2. Review steps in posting. | 2. Define related vocabulary. |
| 3. Observe student technique. | 3. Complete practice exercises. |
| 4. Discuss importance of accurate posting. | 4. Prove equality of debits and credits to maintain balance. |
| 5. Show end-results of posting and effect on various statements. | 5. Review different types of ledger accounts. |
| 6. Demonstrate efficient calculator usage to update accounts. | 6. Post transactions on a practice sheet. |
| 7. Invite accounting clerks to discuss importance of accuracy in this function. | 7. Review calculator functions. |
| 8. Demonstrate the differences between the General Ledger and Subsidiary Ledgers. | 8. Self-check practice exercises. |
|  | 9. View filmstrips on posting. |
|  | 10. Listen to workers in the field talk about importance of correct posting. |

## Performance Test Description

Goal Statement #1 - The student will be able to post individual transactions at appropriate times into proper ledger accounts.

Performance Objective #1 - Given ledger accounts, the student will post the transactions which must be posted line by line to the correct ledger account. Competence will be accepted when all debits and credits are correctly posted as determined by a master key.

Goal Statement #2 - The student will be able to post column totals at appropriate times into proper ledger accounts.

Performance Objective #2 - Given ledger accounts, the student will post column totals to the proper ledger accounts. Competence will be accepted when all column totals are correctly posted as determined by the master key.

**Duty:** Keeping Specific Records

**Duty No.** D

**Task No.** 3

**Task:** Record freight shipment information using appropriate forms and equipment to maintain a permanent updated record of outgoing freight.

**Achievement Indicators:** The learner: Yes No

1. Sorted all bills of lading by chronological, alphabetical, or numerical order - ____ ____
2. Recorded all bills of lading on summary sheet or company form according to a procedure used by the specific firm - ____ ____
3. Filed the summary sheet or shipping papers - ____ ____
4. Distributed appropriate copies to supervisor or to correct department - ____ ____

**Criteria:** Competence in the task will be recognized when all required data from the freight shipment documents have been recorded on the summary record form according to a procedure used by the specific firm.

**Tools and Equipment:**

Appropriate Forms
Recording Devices

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Assign reading materials. | 1. Read assigned materials, i.e., text, instructor prepared unit/module. |
| 2. Develop unit/module materials. | 2. Listen to audio-visual presentation on sorting and filing source documents by chronological, alphabetical, and numerical order. |
| 3. Develop overhead transparencies to present the task. | 3. Listen to audio-visual presentation on recording data from bills of lading onto a summary form. |
| 4. Develop handout sheets on the step-by-step procedures with examples of accomplishing the task. | 4. Review handout with illustrations on on the steps to completing the task. |
| 5. Distribute samples of completed source documents used in the task. | 5. View with instructor a company department layout chart showing where the source documents will be distributed. |
| 6. Provide a handout sheet on the vocabulary terms used in the task. | 6. Define vocabulary terms related to the task. |
| 7. Distribute practice set materials. | 7. Perform a sample (practice) task(s). |
| 8. Develop comprehensive test materials. | 8. Complete practice set materials. |

# Performance Test Description

Goal Statement #1 - The student will be able to record outgoing freight shipment data on a company form.

Performance Objective #1 - Given a set of bills of lading, a summary form and appropriate equipment the student will: (a) sort the bills of lading by order; (b) record data from each bill of lading onto a summary sheet form; (c) file the soruce documents; and (d) distribute copies of the source documents to the correct company personnel. Competence will be accepted when the student can perform the procedure correctly as verified by the instructor and instructor answer key.

**Duty:** Keeping Specific Records

**Duty No.** D

**Task No.** 4

**Task:** Examine accuracy of freight receipt bills using indexes, classification, and/or rate charts and appropriate equipment to verify total weight and freight charges.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Matched each freight bill with delivery receipt and memorandum bill of lading - | ____ | ____ |
| 2. Verified visually that the weight shown on each freight bill agreed with the weight shown on matching bill of lading - | ____ | ____ |
| 3. Used indexes, classification, and/or rate chart to verify that the freight rate and total charges on bill were calculated correctly - | ____ | ____ |
| 4. Noted all errors on freight bills and notified supervisor or correct department of the errors - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the data on all of the freight receipt bills has been verified and all errors have been identified and/or corrected according to the procedures used by the specific firm.

**Tools and Equipment:**

Calculator

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Assign reading materials. | 1. Read assigned materials, i.e., text, instructor prepared unit/module. |
| 2. Develop unit/module materials. | 2. Listen to audio-visual presentation on the description of the parts of a freight bill, delivery receipt and memorandum bill of lading. |
| 3. Develop overhead transparencies to present the task. | 3. Listen to audio-visual presentation on the steps to using transportation reference charts. |
| 4. Develop handout sheets on the step-by-step procedures with examples of accomplishing the task. | 4. Review handout with illustrations on the steps to completing the task. |
| 5. Develop handout sheet(s) on calculator keying procedures used in verifying weight, rate and freight charge figures. | 5. Review handout on calculator key functions used in verifying weight, rate and freight charge figures. |
| 6. Develop a handout sheet on the vocabulary terms used in the task. | 6. Define vocabulary terms related to the task. |
| 7. Develop and/or obtain a set of transportation reference charts. | 7. Perform a sample (practice) task(s). |
| 8. Observe students performing a practice sample of the task. | 8. Complete practice set materials. |
| 9. Distribute practice set materials. | |
| 10. Develop comprehensive test materials. | |

## Performance Test Description

Goal Statement #1 - The student will be able to verify the accuracy of weight and freight charges on freight receipt bills.

Performance Objective #1 - Given a set of freight bills, delivery receipts, memorandum bills of lading and transportation reference charts the student will: (a) match each freight bill with its related delivery receipt and memorandum bill of lading; (b) verify that the weight, rate and freight charges on each freight bill and matching bill of lading are correct; and (c) note or change an incorrect data on the freight bills. Competence will be accepted when the student can perform the procedure correctly as verified by the instructor and instructor answer key.

| | |
|---|---|
| **Duty:** Keeping Specific Records | **Duty No.** D<br>**Task No.** 5 |

**Task:** Record freight receipt information using appropriate forms and equipment to maintain a permanent updated record of incoming freight.

| **Achievement Indicators:** The learner: | Yes | No |
|---|---|---|
| 1. Sorted all freight receipt bills by chronological, alphabetical, or numerical order - | ____ | ____ |
| 2. Recorded all freight receipt bills on summary sheet or company form - | ____ | ____ |
| 3. Filed the summary sheet or form - | ____ | ____ |
| 4. Returned freight receipt bills to supervisor or to correct department for payment or nonpayment - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when all required data from the freight receipt documents have been recorded on the summary record form according to a procedure used by the specific firm.

| **Tools and Equipment:** | **Resources:** |
|---|---|
| | See Bibliography. |

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Assign reading materials. | 1. Read assigned materials, i.e., text, instructor prepared unit/module. |
| 2. Develop unit/module materials. | 2. Listen to audio-visual presentation on sorting and filing source documents by chronological, alphabetical, and numerical order. |
| 3. Develop overhead transparencies to present the task. | 3. Listen to audio-visual presentation on the steps to recording data from freight receipt bills onto a summary form. |
| 4. Develop handout sheets on the step-by-step procedures with examples of accomplishing the task. | 4. Review handout with illustrations on the steps to completing the task. |
| 5. Distribute samples of completed source documents used in the task. | 5. View with instructor a company departmental layout chart showing where the freight receipt bills will be distributed. |
| 6. Provide a handout sheet on the vocabulary terms used in the task. | 6. Define vocabulary terms related to the task. |
| 7. Distribute practice set materials. | 7. Perform a sample (practice) task(s). |
| 8. Develop comprehensive test materials. | 8. Complete practice set materials. |

# Performance Test Description

Goal Statement #1 - The student will be able to record incoming freight receipt information on a company form.

Performance Objective #1 - Given a set of freight receipt bills, a summary form and appropriate equipment the student will: (a) sort the freight receipt bills by order; (b) record data from each freight bill onto a summary sheet form; (c) file the summary form; and (d) distribute the freight receipt bills to the correct company personnel. Competence will be accepted when the student can perform the procedure correctly as verified by the instructor and instructor answer key.

| | |
|---|---|
| **Duty:** Keeping Specific Records | **Duty No.** D<br>**Task No.** 6 |

**Task:** File a claim form using the knowledge of rate determination to notify carrier of freight overcharge error.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Matched the bill of lading with the freight bill showing the overcharge error - | ____ | ____ |
| 2. Completed the claim form - | ____ | ____ |
| 3. Proofread completed form for accuracy and efforts - | ____ | ____ |
| 4. Attached claim form with related papers and distributed them to supervisor or to correct department for handling - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when all of the required data have been entered correctly on the overcharge claim form according to job instructions.

| | |
|---|---|
| **Tools and Equipment:**<br>Electronic Typewriter | **Resources:**<br>See Bibliography. |

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Assign reading materials. | 1. Read assigned materials, i.e., text, instructor prepared unit/module. |
| 2. Develop unit/module materials. | 2. Listen to audio-visual presentation on the steps to completing the overcharge claim form. |
| 3. Develop overhead transparencies to present the task. | 3. Listen to audio-visual presentation on identifying overcharge errors on freight documents. |
| 4. Develop handout sheets on the step-by-step procedures with examples of accomplishing the task. | 4. Review handout on the steps to verifying and checking completed work for accuracy. |
| 5. Distribute samples of completed source documents used in the task. | 5. View with instructor a company departmental layout chart showing where the claim form and source documents will be distributed. |
| 6. Provide a handout sheet on the vocabulary terms used in the task. | 6. Define vocabulary terms related to the task. |
| 7. Distribute practice set materials. | 7. Perform a sample (practice) task(s). |
| 8. Develop comprehensive test materials. | 8. Complete practice set materials. |

# Performance Test Description

Goal Statement #1 - The student will be able to file a claim form to notify a carrier of a freight overcharge error.

Performance Objective #1 - Given a bill of lading, freight bill and an overcharge claim form the student will: (a) match a bill of lading with its related freight bill showing an overcharge error; (b) complete the overcharge claim form; (c) proofread the completed form for accuracy; and (d) distribute the claim form and related documents to the correct company personnel. Competence will be accepted when the student can perform the procedure correctly as verified by the instructor and instructor answer key.

**Duty:** Keeping Specific Records

**Duty No.** D

**Task No.** 7

**Task:** File a claim form using oral or written communication from customer to notify carrier of lost or damaged shipment.

| **Achievement Indicators:** The learner: | Yes | No |
|---|---|---|
| 1. Obtained customer invoice, bill of lading, and freight bill - | ____ | ____ |
| 2. Completed claim form - | ____ | ____ |
| 3. Proofread completed form for accuracy and error - | ____ | ____ |
| 4. Attached claim form with related papers and distributed them to supervisor or to correct department for handling - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when all of the required data have been entered correctly on the loss and damage claim form according to job instructions.

**Tools and Equipment:**
Electronic Typewriter

**Resources:**
See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Assign reading materials. | 1. Read assigned materials, i.e., text, instructor prepared unit/module. |
| 2. Develop unit/module materials. | 2. Listen to audio-visual presentation on the steps to completing the lost or damaged claim form. |
| 3. Develop overhead transparencies to present the task. | 3. Review handout with illustrations on the steps to completing the task. |
| 4. Develop handout sheets on the step-by-step procedures with examples of accomplishing the task. | 4. Review handout on the steps to verifying and checking completed work for accuracy. |
| 5. Distribute samples of completed source documents used in the task. | 5. View with instructor a company departmental layout chart showing where the claim form and source documents will be distributed. |
| 6. Provide a handout sheet on the vocabulary terms used in the task. | 6. Define vocabulary terms related to the task. |
| 7. Distribute practice set materials. | 7. Perform a sample (practice) task(s). |
| 8. Develop comprehensive test materials. | 8. Complete practice set materials. |

# Performance Test Description

Goal Statement #1 - The student will be able to file a claim form to notify a carrier of a customer's lost or damaged shipment.

Performance Objective #1 - Given a customer invoice, bill of lading, freight bill and a lost or damaged claim form the student will: (a) complete the claim form; (b) proofread the completed form for accuracy; and (c) distribute the claim form and related documents to the correct company personnel. Competence will be accepted when the student can perform the procedure correctly as verified by the instructor and instructor answer key.

**Duty:** Keeping Specific Records

**Duty No.** D

**Task No.** 8

**Task:** Reconcile bank statements using accounting records and bank statements to show various accounting statistics and prove the accuracy of the company's cash balance.

| **Achievement Indicators:** The learner: | Yes | No |
|---|---|---|
| 1. Proved cash - | ____ | ____ |
| 2. Arranged cancelled checks - | ____ | ____ |
| 3. Compared bank statement and checkbook to assure records were in agreement - | ____ | ____ |
| 4. Prepared a reconciliation of bank statement - | | |
| 5. Filed results of bank reconciliation - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the achievement indicators are met.

**Tools and Equipment:**

Calculator
CRT or Available Equipment

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Prepare handout review sheets on<br>a. source documents<br>b. proving equality<br>c. proving cash<br>d. bank reconciliation<br>e. calculator verification | 1. Complete drills to identify source documents. |
| 2. Conduct question/answer session. | 2. Complete review sheets. |
| 3. Use the chalkboard or other audio-visual aids for purposes of demonstration and explanation. | 3. Complete a tutor program on the CRT (or whatever is available). |
| 4. Check work for accuracy. | 4. Participate in oral drills. |
| 5. Demonstrate steps in locating errors. | 5. Complete the workbook review pages and correct. |
| 6. Explain service charges. | 6. Complete a calculator mini unit specifically related to the use of the subtotal key. |
| 7. Demonstrate footings and rulings. | 7. Verify pencil footings. |
| 8. Prepare, administer, and correct test materials. | 8. Complete a bank reconciliation. |
| | 9. Complete a bank reconciliation practice set. |

## Performance Test Description

Goal Statement #1 - The student will be able to prepare a bank reconciliation.

Performance Objective #1 - Given a set of source documents, i.e., bank statement and checkbook, the student will balance a checkbook (either for a business account or personal) with the bank statement.

**Duty:** Keeping Specific Records

**Duty No.** D

**Task No.** 9

**Task:** Post invoice amounts using appropriate journals, equipment, and the accounts payable ledger to update creditor's accounts.

| **Achievement Indicators:** The learner: | Yes | No |
|---|---|---|
| 1. Determined payment date - | ____ | ____ |
| 2. Prepared new vendor records - | ____ | ____ |
| 3. Recorded: invoice data into appropriate records - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the achievement indicators are met.

**Tools and Equipment:**

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Give lecture on the task. | 1. Read/study assigned text materials. |
| 2. Demonstrate posting using overhead projector. | 2. Listen to lecture on task. |
| 3. Show filmstrip on the procedure. | 3. Observe audio-visual presentation of the task. |
| 4. Assign appropriate text materials. | 4. Perform sample (practice) tasks. |
| 5. Develop unit/module to demonstrate the task. | 5. Complete a project/practice set. |
| 6. Develop handout of task(s). | |
| 7. Develop comprehensive test materials. | |
| 8. Demonstrate computerized posting. | |

## Performance Test Description

Goal Statement #1 - The student will be able to analyze invoices to determine payment date.

Performance Objective #1 - Given various invoices, the student will figure out due dates for payments. Competence will be accepted when the student output matches the master key.

Goal Statement #2 - The student will be able to post invoice amounts to the accounts payable ledger.

Performance Objective #2 - Given a set of incoming invoices; appropriate journals, ledgers, and equipment, the student will update the creditor's accounts. Competence will be accepted when the completed work matches the master key.

|  |  |
|---|---|
| **Duty:** Keeping Specific Records | **Duty No.** D<br>**Task No.** 10 |

**Task:** Complete loan application forms using personal and financial data received from customers to process customer information for a loan.

**Achievement Indicators:** The learner:

|  | Yes | No |
|---|---|---|
| 1. Identified types of forms used in credit applications - | ____ | ____ |
| 2. Completed loan application using given financial data by a customer - | ____ | ____ |
| 3. Prepared printed copy of application in acceptable business form - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when student processes application error free according to supervisor or company policy.

**Tools and Equipment:**
Typewriter
Duplicating Machine
CRT/Mini Computer System or
Microcomputer

**Resources:**
See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Demonstrate procedures of completing loan applications for customers (chalkboard, overhead, etc.). | 1. Read appropriate text materials. |
| 2. Lecture on principles of loan applications. | 2. Recognize and fill in loan applications for customers. |
| 3. Demonstrate data entry into a computer. | 3. Prepare copies of applications in appropriate business form. |
| 4. Develop handouts on completing and processing credit applications. | 4. Process loan application data on a computer. |
| 5. Review principles of applying for a loan. | 5. Complete review sheets. |
| 6. Instruct by use of cassette tapes, slide-tape presentations, etc., on the methods of processing loan applications. | |

## Performance Test Description

Goal Statement #1 - The student will be able to complete loan applications received from customers.

Performance Objective #1 - Given personal and financial data on a series of new customers, the student will select the proper forms and fill in the complete loan applications. Competence will be accepted when all loan applications have been correctly completed as determined by a master key.

| | |
|---|---|
| **Duty:** Keeping Specific Records | **Duty No.** D |
| | **Task No.** 11 |

**Task:** Contact credit bureaus using phone, written communications, or data processing procedures to check credit rating.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Identified customer accurately by name, address, etc. | ____ | ____ |
| 2. Transferred information accurately from phone communication to proper form - | ____ | ____ |
| 3. Identified credit ratings that are both acceptable and unacceptable - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when procedures are performed using phone and written or data processing procedures and are followed according to supervisor's directions or company policy.

**Tools and Equipment:**
Telephone
Typewriter
CRT/Mini Computer System or
Microcomputer

**Resources:**
See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Demonstrate procedures for contacting credit bureaus for credit ratings on customers (chalkboard, overhead. etc.). | 1. Read appropriate text materials. |
| 2. Lecture on principles of assembling data from credit bureaus to determine credit ratings of accounts. | 2. Contact credit bureaus for credit ratings on customers. |
| 3. Develop handouts on filling out forms from credit bureau reports. | 3. Correctly identify customer to the credit bureau. |
| 4. Demonstrate methods of processing credit bureau reports on a computer. | 4. Transfer data from credit bureaus to correct forms. |
| 5. Discuss difference between acceptable and unacceptable credit ratings. | 5. Determine acceptable and unacceptable credit ratings. |
| 6. Develop review sheets on methods of reviewing credit ratings on accounts. | 6. Process the necessary written communications to request credit ratings. |
| 7. Instruct by use of cassette tapes, slide-tape presentations, etc., on use of credit breaus in determining credit ratings. | 7. Process on a computer a credit bureau request. |
|  | 8. Complete review sheets. |

## Performance Test Description

Goal Statement #1 - The student will be able to contact credit bureaus to determine credit ratings on accounts.

Performance Objective #1 - Given a set of loan applications, the student will contact credit bureaus to check the credit ratings of new accounts. Competence will be accepted when credit ratings have been verified by the instructor or master key.

Goal Statement #2 - The student will be able to correct record credit data to the proper customers' applications.

Performance Objective #2 - The student will classify customers' credit ratings as acceptable or unacceptable. Competence will be accepted when all data available from credit bureaus has been correctly recorded on the right customers' loan applications as determined by a master key.

**Duty:** Keeping Specific Records

**Duty No.** D

**Task No.** 12

**Task:** Contact employers and references using phone or written communiation procedures to check a loan application.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Identified customer accurately by name, address, etc. - | _____ | _____ |
| 2. Transferred information accurately from communications to proper form - | _____ | _____ |

**Criteria:** Competence in the task will be recognized when procedures are performed using phone and written or data processing procedures and are followed according to supervisor's directions or company policy.

**Tools and Equipment:**

Telephone
Typewriter
CRT/Mini Computer System or
Microcomputer

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Demonstrate procedures for obtaining credit data from employers and other references and fill out proper forms (chalkboard, overhead, etc.). | 1. Read appropriate text materials. |
| 2. Lecture on principles of getting complete credit reports on accounts. | 2. Make contact with employers and other references to establish credit rating on customer. |
| 3. Develop handouts on methods of processing credit reports from employers and other references. | 3. Obtain data on correct person. |
| 4. Demonstrate methods of processing credit reports from employers and other references on a computer. | 4. Fill out proper forms from credit reports. |
| 5. Develop review sheets on methods of review credit ratings on accounts. | 5. Verify accuracy of reports against loan applications. |
| 6. Instruct by use of cassette tapes, slide-tape presentations, etc., on contacting employers and other references to assemble credit reports. | 6. Process data received from employers and other references on a computer. |
| | 7. Complete review sheets. |

## Performance Test Description

Goal Statement #1 - The student will be able to demonstrate ability to contact employees and other references on loan applications.

Performance Objective #1 - Given a set of loan applications, the student will contact employers and other references to obtain credit data on prospective new customers. Competence will be accepted when employees have been contacted to instructor's satisfaction.

Goal Statement #2 - The student will be able to correctly record data and verify on proper forms.

Performance Objective #2 - Given loan applications, the student will verify data received with information given on loan applications. Competence will be accepted when all reports on data from employers and other references is correctly recorded on the proper forms as determined by a master key.

| | |
|---|---|
| **Duty:** Keeping Specific Records | **Duty No.** D<br>**Task No.** 13 |

**Task:** Determine customer credit limits using customer supplied information and company rate books to verify credit limits.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Identified the correct limits - | ____ | ____ |
| 2. Notified supervisor or any discrepancies - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the student has determined a credit limit using supplied information or company rate books according to supervisor's directions or company policy.

| **Tools and Equipment:** | **Resources:** |
|---|---|
| Typewriter<br>CRT/Mini Computer System or Microcomputer | See Bibliography. |

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Demonstrate procedures for establishing credit limits on customers' accounts (chalkboard, overhead, etc.). | 1. Read appropriate text materials. |
| 2. Lecture on principles of setting credit limits on each customer. | 2. Identify credit limits on accounts. |
| 3. Develop handouts on determining credit limits on customers' accounts. | 3. Interpret company rate books to verify credit limits. |
| 4. Demonstrate methods of obtaining data to establish credit limits on a computer. | 4. Obtain credit limit data on a computer. |
| 5. Develop review sheets on principles of establishing credit limits based on credit reports. | 5. Complete review sheets. |
| 6. Instruct by use of cassette tapes, slide-tape presentations, etc., on methods of establishing credit limits. | |

## Performance Test Description

Goal Statement #1 - The student will be able to determine credit limits on customers based on established policy of company and credit ratings.

Performance Objective #1 - Given a set of completed loan applications and credit reports, the student will identify a credit limit for each customer and communicate with their supervisor on their determinations and any discrepancies in accounts. Competence will be accepted when all credit limits established are correct as determined by a master key.

**Duty:** Keeping Specific Records

**Duty No.** D

**Task No.** 14

**Task:** Compute late charges using appropriate equipment to complete customer loan record.

| **Achievement Indicators:** The learner: | Yes | No |
|---|---|---|
| 1. Identified delinquent accounts - | ____ | ____ |
| 2. Calculated late charges - | ____ | ____ |
| 3. Developed an account history - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the student can sort finance charges from late charges following supervisor's direction or company policy.

**Tools and Equipment:**

Calculator
Typewriter
CRT/Mini Computer System or
Microcomputer

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Demonstrate procedures for determining and posting late charges on accounts (chalkboard, overhead, etc.).<br>2. Lecture on principles of charging late fees on delinquent accounts.<br>3. Develop handouts on calculating late charges and updating accounts.<br>4. Demonstrate procedures for determining and posting late charges on a computer.<br>5. Develop review sheets on keeping accounts current.<br>6. Instruct by use of cassette tapes, slide-tape presentations, etc., on calculating and posting late charges on accounts. | 1. Read appropriate text materials.<br>2. Determine when late charges are due on accounts.<br>3. Calculate amount of late charges due on customers' accounts.<br>4. Update history on accounts.<br>5. Calculate late charges on accounts in a practice set.<br>6. Compute late charges on accounts on a computer.<br>7. Complete review sheets. |

## Performance Test Description

Goal Statement #1 - The student will be able to compute late charges on accounts to complete customer loan records.

Performance Objective #1 - Given a set of delinquent accounts receivable ledger cards, the student will calculate all late charges due on the accounts and develop a history on each account. Competence will be accepted when all accounts have been updated to reflect the correct amount of the late fees as determined by a master key.

| | |
|---|---|
| **Duty:** Keeping Specific Records | **Duty No.** D<br>**Task No.** 15 |

**Task:** Maintain records using necessary information and forms to keep updated cost schedules.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Recorded costs to each job sheet or record from appropriate documents - | ____ | ____ |
| 2. Maintained a summary sheet of work in process - | ____ | ____ |
| 3. Maintained and checked projected completion dates per job - | ____ | ____ |
| 4. Recorded indirect cost allocations - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the achievement indicators are met.

**Tools and Equipment:**

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Review procedure for recording:<br>a. costs per job<br>b. projected completion date<br>c. indirect costs<br>d. work in process summary chart<br>2. Demonstrate:<br>a. forms to be used<br>b. source documents to be used<br>c. summary forms to be used<br>3. Develop:<br>a. transparencies<br>b. review sheets<br>4. Use appropriate film strips.<br>5. Provide material. | 1. Read appropriate text materials.<br>2. Review:<br>a. source documents<br>b. indirect costs<br>c. direct costs<br>d. cost forms<br>e. summary forms<br>3. Work on review sheets.<br>4. View filmstrips, overhead, etc.<br>5. Use available equipment to check totals for update.<br>6. Record costs to proper job.<br>7. Maintain and check projected job completion date. |

# Performance Test Description

Goal Statement #1 - The student will be able to maintain updated cost schedules.

Performance Objective #1 - Given necessary information and forms, the student will check, record and maintaing indirect cost allocations. Competence will be accepted when all costs are recorded, a summary sheet of work in process is maintained, and completion dates are projected correctly.

**Duty:** Keeping Specific Records

**Duty No.** D

**Task No.** 16

**Task:** Examine records using time and production sheets, payrolls, operation charts, sales reports and schedules to prepare data for calculations.

| **Achievement Indicators:** The learner: | Yes | No |
|---|---|---|
| 1. Prorated and allocated indirect costs - | ____ | ____ |
| 2. Allocated direct costs - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the achievement indicators are met.

**Tools and Equipment:**

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Introduce lesson. | 1. Complete handout. |
| 2. Review related math:<br>a. time sheets<br>b. production sheets<br>c. operation charts<br>d. payrolls<br>e. sales reports<br>f. schedules | 2. Examine record:<br>a. time sheets<br>b. production sheets<br>c. operation charts<br>d. payrolls<br>e. sales reports<br>f. schedules |
| 3. Review prorating techniques. | 3. Compute indirect and direct costs per job. |
| 4. Develop reinforcement materials. | 4. Allocate indirect and direct costs. |
| 5. Develop handout problems. | |
| 6. Audit computations. | |

## Performance Test Description

Goal Statement #1 - The student will be able to preparedata for calculations.

Performance Objective #1 - Given appropriate records, the student will prepare data for calculations. Competence will be accepted when all Direct Costs and Indirect Costs have been prorated and allocated correctly .

**Duty:** Keeping Specific Records

**Duty No.** D

**Task No.** 17

**Task:** Compile production or sales cost reports using unit or total basis for department or working unit to establish total cost.

| **Achievement Indicators:** The learner: | Yes | No |
|---|---|---|
| 1. Collected direct cost sheets - | ____ | ____ |
| 2. Separated cost documents per job - | ____ | ____ |
| 3. Entered direct costs on each job sheet affected - | ____ | ____ |
| 4. Obtained indirect costs - | ____ | ____ |
| 5. Entered indirect costs on job sheets - | ____ | ____ |
| 6. Totaled each column - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the achievement indicators are met.

**Tools and Equipment:**

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Discuss procedure for compiling cost reports. | 1. Enter into class discussion. |
| 2. Review unit and total basis. | 2. Review forms. |
| 3. Provide forms. | 3. Follow prescribed procedures. |
| 4. Observe that procedure is being followed on an individual basis. | 4. Enter direct and indirect costs on job sheets. |
| 5. Check for correct totals and postings. | 5. Use available equipment and total all necessary columns. |

## Performance Test Description

Goal Statement #1 - The student will be able to compile and establish total costs.

Performance Objective #1 - Given appropriate cost reports the student will establish total cost per job on reports. Competence will be accepted when reports or total cost per job are compiled and correctly established.

**Duty:** Keeping Specific Records

**Duty No.** D

**Task No.** 18

**Task:** Calculate data using appropriate forms and equipment to determine costs for each job.

| **Achievement Indicators:** The learner: | Yes | No |
|---|---|---|
| 1. Calculated costs of labor, material, and time sheets - | ____ | ____ |
| 2. Listed individual cost per job on correct form - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the achievement indicators are met.

**Tools and Equipment:**

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Observe that procedure is followed. | 1. Calculate cost of labor, material, and time sheets with available equipment. |
| 2. Do follow-up work with individual students. | 2. List individual cost per job on correct form. |
| 3. Check for correct form use and correct total. | 3. Check totals with instructor. |

# Performance Test Description

Goal Statement #1 - The student will be able to determine job costs.

Performance Objective #1 - Given appropriate forms and equipment, the student will determine job costs. Competence will be accepted when the job costs have been determined correctly.

**Duty:** Keeping Specific Records

**Duty No.** D

**Task No.** 19

**Task:** Calculate individual items using labor, material, time cost, calculating machines and appropriate forms to compare sales or revenues to cost and overhead expenditures.

| **Achievement Indicators:** The learner: | Yes | No |
|---|---|---|
| 1. Collected all job reports - | ____ | ____ |
| 2. Listed all jobs on appropriate job schedule - | ____ | ____ |
| 3. Compared finished goods costs per job to total sales and revenues - | ____ | ____ |
| 4. Noted overruns, late time and discrepancies - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the achievement indicators are met.

**Tools and Equipment:**

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Introduce:<br>a. overruns<br>b. late time<br>c. discrepancies<br>2. Review procedure for calculating ratios: finished goods costs per job to total sales.<br>3. Develop:<br>a. transparencies<br>b. handouts<br>c. reinforcement materials<br>4. Collect and correct reinforcement materials with class. | 1. Take notes.<br>2. Work on reinforcement materials.<br>3. Calculate totals/amounts of needed items and/or forms, schedules, etc.<br>4. Calculate required ratios.<br>5. Note overruns, late time, and discrepancies on proper forms.<br>6. Check completed work with instructor. |

## Performance Test Description

Goal Statement #1 - The student will be able to compare sales or revenues to cost and overhead expenditures.

Performance Objective #1 - Given a set of forms, the student will collect job reports, list all jobs, compare finished goods costs, and note overruns. Competence will be accepted when the job schedules have been listed, finished goods costs per job compared to total sales and revenues, and overruns, late time and discrepancies noted correctly.

**Duty:** Keeping Specific Records

**Duty No.** D

**Task No.** 20

**Task:** Post information using manual, mechanical, or electronic means to update cost ledgers.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Collected all completed cost reports - | _____ | _____ |
| 2. Posted to appropriate cost accounts - | _____ | _____ |

**Criteria:** Competence in the task will be recognized when the achievement indicators are met.

**Tools and Equipment:**

**Resources:**
See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Review:<br>a. posting<br>b. cost ledger accounts<br>c. mechanical devices or electronic means<br>2. Work with students on an individual basis. | 1. Collect completed cost reports.<br>2. Post to cost ledger.<br>3. Review problems with instructor. |

## Performance Test Description

Goal Statement #1 - The student will be able to update cost ledgers.

Performance Objective #1 - Given source documents, the student will post to appropriate cost accounts. Competence will be accepted when costs ledgers are correct and in balance.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Review summary reports:<br>a. need<br>b. form<br>c. procedure<br>d. possible comments to be added to comparative summary report<br>2. Review all reports. | 1. Prepare reports.<br>2. Prepare comparative summary report.<br>3. Review special problems with instructor.<br>4. Send reports to supervisor. |

# Performance Test Description

Goal Statement #1 - The student will be able to prepare summary cost data reports.

Performance Objective #1 - Given a set of cost reports, the student will prepare and send cost reports to the supervisor. Competence will be accepted when the Comparative Summary Report has been sent and approved by the supervisor.

|  |  |
|---|---|
| **Duty:** Performing Payroll and Personnel Functions | **Duty No.** E<br>**Task No.** 1 |

**Task:** Enroll employees in insurance plans using appropriate documents, recording devices, and information supplied by the employees to enter the employee into an insurance program.

**Achievement Indicators:** The learner:

|  | Yes | No |
|---|---|---|
| 1. Used proper form for the type of policy being opened - | ____ | ____ |
| 2. Recorded all data correctly on forms - | ____ | ____ |
| 3. Received signatures of the employee - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the forms are completed to the satisfaction of the insurance clerk supervisor.

**Tools and Equipment:**

Electronic Typewriter

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Seek out sample medical, dental, optical, and life insurance enrollment forms from local businesses. | 1. Examine sample insurance enrollment forms. |
| 2. Prepare transparencies and copies of the various enrollment forms. | 2. Prepare a list of characteristics that identify the insurance enrollment forms. |
| 3. Conduct a lecture on the characteristics of insurance enrollment forms using the prepared transparencies. | 3. Prepare a key which identifies which insurance enrollment forms might be used for various categories of employees. |
| 4. Conduct a lecture on enrollment procedures. | 4. Enroll ten employees in all insurance plans for which they might be eligible and have opted to join. |
| 5. Prepare an enrollment list of employees and their options. | 5. Solicit authorizing signatures from fellow students acting as the enrolled employees. |

## Performance Test Description

Goal Statement #1 - The student will be able to enroll employees in insurance plans.

Performance Objective #1 - Given insurance enrollment forms, the student will correctly record data. Competence will be accepted when completed form matches master key.

**Duty:** Performing Payroll and Personnel Functions

**Duty No.** E

**Task No.** 2

**Task:** Process employee injury report forms accurately using the forms and interview with employee and manager to complete the report resulting in completed documentation.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Used proper procedures in investigating omissions on the forms - | | |
| 2. Checked injury report with injured employee - | | |
| 3. Checked injury report with injured employee's manager - | | |
| 4. Documented all interview and supporting schedules related to the employee injury report - | | |

**Criteria:** Competence in the task will be recognized when achievement indicators are performed to the supervisor's satisfaction.

**Tools and Equipment:**

Electronic Typewriter

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Lecture on interviewing for information and documenting interviews.<br>2. Prepare an interview handout.<br>3. Prepare sample injury report. | 1. Review handout detailing interview and interview documentation techniques.<br>2. Check sample report forms for omissions.<br>3. Write a list of questions to ask the injured employee.<br>4. Write a list of questions to ask the injured employee's manager.<br>5. Identify proper injury report forms. |

## Performance Test Description

Goal Statement #1 - The student will be able to complete injury report forms.

Performance Objective #1 - Given sample forms, the student will identify and correct omissions. Competence will be accepted when all omissions are identified and correctly filled in according to a master key.

|  |  |
|---|---|
| **Duty:** Performing Payroll and Personnel Functions | **Duty No.** E |
|  | **Task No.** 3 |

**Task:** Process employee's application for weekly indemnity using the employee injury report, the weekly indemnity application form, and any other supporting documents to complete the application resulting in completed documentation.

**Achievement Indicators:** The learner:

|  | Yes | No |
|---|---|---|
| 1. Reviewed the application for omissions - |  |  |
| 2. Secured omitted information and documents - |  |  |
| 3. Documented interviews, memos, etc. necessary to complete the application - |  |  |
| 4. Reviewed employee injury report for applicability to requested indemnity - |  |  |
| 5. Reviewed additional supporting documentation for applicability to requested indemnity - |  |  |

**Criteria:** Competence in the task will be recognized when achievement indicators are performed to the supervisor's satisfaction.

**Tools and Equipment:**
Electronic Typewriter

**Resources:**
See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Prepare sample cases of application for indemnity.<br>2. Demonstrate data entry necessary to prepare the applications using automated systems.<br>3. Lecture on weekly indemnity.<br>4. Invite a speaker from an insurance company to talk about proper filling out of forms. | 1. Examine injury report form for applicability to requested indemnity.<br>2. Identify the weekly indemnity application form.<br>3. Record data in the indemnity application form.<br>4. Prepare a list of interview questions necessary to complete the application.<br>5. Identify personnel to be interviewed. |

## Performance Test Description

Goal Statement #1 - The student will be able to assure the correct completion of the application for weekly indemnity.

Performance Objective #1 - Given sample forms, the student will identify and correct omissions. Competence will be accepted when all forms are corrected according to a master key.

| | |
|---|---|
| **Duty:** Performing Payroll and Personnel Functions | **Duty No.** E<br>**Task No.** 4 |

**Task:** File Workman's Compensation Form for all injuries resulting in absences from work greater than seven consecutive days using the form, employee's time cards, recording devices, interviews, and the employee injury report to initiate a claim for the employee.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Verified seven consecutive days of absence related to the claimed injury - | ____ | ____ |
| 2. Reviewed employee injury report for applicability to this claim - | ____ | ____ |
| 3. Calculated the accumulated hours worked for the 13 weeks prior to the injury - | ____ | ____ |
| 4. Calculated the accumulated wages for the 13 weeks prior to the injury - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when achievement indicators are performed to the supervisor's satisfaction and according to Form 100 directions.

**Tools and Equipment:**

Calculator
CRT
Electronic Typewriter

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Lecture on Workman's Compensation Benefits. | 1. Examine time cards to determine qualified applicants. |
| 2. Present transparencies illustrating the Workman's Compensation form. | 2. Use employees' earnings records to calculate 13 weeks of accumulated earnings for qualified applicants. |
| 3. Demonstrate data entry necessary to inquire of an employee's payroll account using computing equipment. | 3. Use employees' earnings records to calculate 13 weeks of accumulated working hours. |
| 4. Develop simulation materials. | 4. Refer to injury reports for supplemental data. |
|  | 5. Record data on Workman's Compensation form. |
|  | 6. Prepare form for mailing to regional office. |

## Performance Test Description

Goal Statement #1 - The student will be able to assure the correct completion of the Workman's Compensation form.

Performance Objective #1 - Given Workman's Compensation forms, the student will correctly complete the forms. Competence will be accepted when completed forms agree with the master key.

**Duty:** Performing Payroll and Personnel Functions

**Duty No.** E

**Task No.** 5

**Task:** Process dental and non-injury related claim forms using the forms and interviews with the employee, hospital, and doctors to complete the claim.

| **Achievement Indicators:** The learner: | Yes | No |
|---|---|---|
| 1. Reviewed the application for omissions - | ____ | ____ |
| 2. Secured omitted information and documents - | ____ | ____ |
| 3. Documented interviews, memos, etc. necessary to complete the application - | ____ | ____ |
| 4. Reviewed employee injury report for applicability to requested indemnity - | ____ | ____ |
| 5. Reviewed additional supporting documentation for applicability to requested indemnity - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when achievement indicators are performed to the supervisor's satisfaction.

**Tools and Equipment:**

Electronic Typewriter

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Prepare sample claim forms for distribution to students. | 1. Identify the appropriate claim. |
| 2. Prepare transparencies for a lecture on preparation of dental and medical health claim forms. | 2. Complete a matching handout identifying situations and the appropriate type of insurance form. |
| 3. Prepare matching handout. | 3. Review sample application forms for omission. |
|  | 4. Identify omission and list methods of obtaining missing data. |
|  | 5. Complete sample claim forms. |

## Performance Test Description

Goal Statement #1 - The student will be able to correctly complete various payroll benefit insurance claim forms.

Performance Objective #1 - Given payroll benefit insurance claim forms, the student will correctly complete the forms. Competence will be accepted when the completed forms agree with the master key.

|  |  |
|---|---|
| **Duty:** Performing Payroll and Personnel Functions | **Duty No.** E<br>**Task No.** 6 |

**Task:** Verify employee insurance payroll deductions using payroll forms and documents, insurance enrollment cards, and calculating devices to assure validity of payroll records.

**Achievement Indicators:** The learner:

|  | Yes | No |
|---|---|---|
| 1. Used appropriate documents - | ____ | ____ |
| 2. Checked payroll figures for correctness - | ____ | ____ |
| 3. Used the correct rates for each different type of insurance - | ____ | ____ |
| 4. Double checked calculations - | ____ | ____ |

**Criteria:** Competence in the task is demonstrated through the detection and correction of errors or detection of accuracy as documented by the double checking process.

**Tools and Equipment:**
Calculator
CRT

**Resources:**
See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Provide the students with completed payroll documents and voluntary deduction enrollment forms for a sample group of employees.<br>2. Use a CRT to demonstrate how computer files can replace payroll record forms.<br>3. Discuss with students means of verifying payroll accuracy or lack thereof. | 1. Examine the employee earning records for a sample group of employees to determine voluntary deductions and wage rates.<br>2. Calculate gross wages for a sample group of employees.<br>3. Determine correct FICA and Federal income tax deductions.<br>4. Recompute the net pay for a sample group of employees. |

## Performance Test Description

Goal Statement #1 - The student will be able to determine the accuracy of insurance payroll deductions.

Performance Objective #1 - Given a sample group of payroll entries, the student will determine which are in error. Competence will be accepted when all errors are found according to a master key.

|  |  |
|---|---|
| **Duty:** Performing Payroll and Personnel Functions | **Duty No.** E<br>**Task No.** 7 |

**Task:** Update employee master insurance record using enrollment cards, claims and injury reports, and recording devices to insure appropriate coverage.

| **Achievement Indicators:** The learner: | Yes | No |
|---|---|---|
| 1. Organized relevant documents for the updated employees - | ____ | ____ |
| 2. Used recording devices to update old employee master insurance record - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the achievement indicators are performed to the supervisor's satisfaction.

**Tools and Equipment:**

Calculator
CRT
Electronic Typewriter

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Provide the necessary documents to update the records of a sample group of employees. | 1. Identify source documents used to update the master insurance record. |
| 2. Demonstrate the procedure for updating records using computing equipment. | 2. Update the master insurance records for a sample group of employees. |

## Performance Test Description

Goal Statement #1 - The student will be able to update employee master insurance records.

Performance Objective #1 - Given master insurance records, the student will correctly update the forms. Competence will be accepted when the updatings agree with the master key.

**Duty:** Performing Payroll and Personnel Functions

**Duty No.** E

**Task No.** 8

**Task:** Cancel an employee's insurance coverage using supporting authorization documents, employee master insurance record, and recording devices to terminate a coverage.

| **Achievement Indicators:** The learner: | Yes | No |
|---|---|---|
| 1. Gathered appropriate documents - | ____ | ____ |
| 2. Reviewed authorization documents for completeness and validity - | ____ | ____ |
| 3. Completed termination form correctly - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the achievement indicators are performed to the supervisor's satisfaction.

**Tools and Equipment:**

Electronic Typewriter

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Provide the necessary documents to complete the exercise. | 1. List causes for insurance cancellation. |
| 2. Demonstrate cancellation procedures using computing equipment. | 2. Identify documents used to authorize insurance cancellation. |
| | 3. Cancel the insurance for a group of sample employees. |

## Performance Test Description

Goal Statement #1 - The student will be able to cancel insurance.

Performance Objective #1 - Given termination forms, and after reviewing authorization documents, the student will cancel employees' insurance coverage. Competence will be accepted when the results agree with the master key.

| | |
|---|---|
| **Duty:** Performing Payroll and Personnel Functions | **Duty No.** E<br>**Task No.** 9 |

**Task:** Compute employee earnings using appropriate equipment, time cards, work tickets, production reports, bonus or commission statements or other appropriate documents, to determine gross wages.

| **Achievement Indicators:** The learner: | Yes | No |
|---|---|---|
| 1. Sorted the records of hours, job produced, or other reports into logical sequence - | ____ | ____ |
| 2. Computed regular and overtime hours on time cards - | ____ | ____ |
| 3. Computed and extended gross wages - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the achievement indicators are met.

| **Tools and Equipment:** | **Resources:** |
|---|---|
| Calculator<br>Mini Computer System<br>CRT's | See Bibliography. |

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Assign reading materials.<br>2. Develop unit/module materials.<br>3. Develop overhead transparencies to present the task.<br>4. Develop handout sheets on the step-by-step procedures with examples of:<br>a. completing the task in handwritten form<br>b. completing the task on a computer<br>c. computing gross earnings on a calculator<br>5. Demonstrate the task on the chalkboard.<br>6. Distribute samples of actual source documents used in the task.<br>7. Provide a handout sheet on the vocabulary terms used in computing gross earnings.<br>8. Distribute practice set materials.<br>9. Develop comprehensive test materials. | 1. Read assigned materials, i.e., text, instructor prepared unit/module.<br>2. Listen to audio-visual presentation on the steps to computing regular and overtime earnings from time cards.<br>3. Listen to audio-visual presentations on the steps to computing gross earnings from:<br>a. production reports<br>b. bonus<br>c. commission<br>d. work tickets<br>4. Review handout on the steps to completing the task.<br>5. Define vocabulary terms related to the task.<br>6. Perform a sample (practice) task(s).<br>7. Perform the task on a computer.<br>8. Complete practice set materials. |

# Performance Test Description

Goal Statement #1 - The student will be able to compute employees earnings to determine gross wages.

Performance Objective #1 - Given a set of employee time cards, work tickets, production reports, bonus or commission statements, appropriate equipment and forms the student will compute regular and overtime gross earnings for company employees. Competence will be accepted when the student can perform the procedure correctly as verified by the instructor and the instructor answer key.

**Duty:** Performing Payroll and Personnel Functions

**Duty No.** E

**Task No.** 10

**Task:** Maintain up-to-date records using company files of sick pay, holiday, vacation, expense account, and nontaxable wages to determine any additional or supplemental pay amounts, etc.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Examined company records to note any deviations from a normal payroll amount - | ____ | ____ |
| 2. Prepared a record of all employees with any additional or supplemental pay amounts - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the achievement indicators are met.

**Tools and Equipment:**
CRT's
Mini Computer System

**Resources:**
See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Assign reading materials. | 1. Read assigned materials, i.e., text instructor prepared unit/module. |
| 2. Develop unit/module materials. | 2. Listen to audio-visual presentations on the steps to updating:<br>a. sick pay records<br>b. holiday vacation records<br>c. expense account records<br>d. other nontaxable pay records |
| 3. Develop overhead transparencies to present the task. | 3. Listen to audio-visual presentation on the steps to inputing the task on the computer. |
| 4. Develop handout sheets on the step-by-step procedures with examples of:<br>a. updating sick pay records<br>b. updating holiday vacation records<br>c. updating expense account records<br>d. updating nontaxable pay records | 4. Review handout on the steps to update payroll records. |
| 5. Provide a handout sheet on the vocabulary terms used in updating payroll records. | 5. Define vocabulary terms related to the task. |
| 6. Provide handout sheet(s) on the step-by-step procedures with examples of performing the task on a computer. | 6. Perform a sample (practice) task(s). |
| 7. Distribute practice set materials. | 7. Perform the task on a computer. |
| 8. Develop comprehensive test materials. | 8. Complete practice set materials. |

# Performance Test Description

Goal Statement #1 - The student will be able to maintain up-to-date payroll records by determining additional or supplemental employee pay amounts.

Performance Objective #1 - Given a set of company payroll records the student will make up-to-date changes in sick pay, holiday, vacation, expense account, and non-taxable wages that deviate from a normal payroll amount. Competence will be accepted when the student can perform the procedure correctly as verified by the instructor and instructor answer key.

**Duty:** Performing Payroll and Personnel Functions

**Duty No.** E

**Task No.** 11

**Task:** Prepare payroll records using appropriate equipment and forms to compute net wages for employees.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Prepared a transmittal form (DP) or examined the W-4 forms (for new employees earnings records) or employee earnings records to use correct exemption status - | ____ | ____ |
| 2. proper income tax withholding amounts from federal, state, and city charts - | ____ | ____ |
| 3. Calculated FICA based on current percent and maximum amount of taxable earnings - | ____ | ____ |
| 4. Entered any miscellaneous deductions: union dues, group insurance, etc. - | ____ | ____ |
| 5. Computed the total of all deductions and subtracted from gross wages to determine net wages - | ____ | ____ |
| 6. Totaled and balanced all columns of the report to insure columnar accuracy - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the achievement indicators are met.

**Tools and Equipment:**
Calculator

**Resources:**
See Bibliography.

| **Teacher Activities** | **Student Learning Activities** |
|---|---|
| 1. Assign reading materials.<br>2. Develop unit/module materials.<br>3. Develop overhead transparencies to present the task.<br>4. Develop handout sheets on the step-by-step procedures with examples of:<br>a. determining and/or computing payroll deductions<br>b. computing net earnings<br>c. recording deductions and earnings onto a columnar form<br>d. verifying and checking work for accuracy<br>e. computing deductions and net earnings on a calculator<br>5. Provide a handout sheet on the vocabulary terms used in the task.<br>6. Obtain and/or develop a set of deduction tables, charts, and/or lists.<br>7. Distribute practice set materials.<br>8. Develop comprehensive test materials. | 1. Read assigned materials, i.e., text, instructor prepared unit/module.<br>2. Listen to audio-visual presentation on the steps to completing the task.<br>3. Review handout on the steps to determining and/or computing payroll deductions and computing net earnings.<br>4. Review handout on the steps to recording deductions and earnings data on a columnar report form.<br>5. Review handout on the steps to verifying and checking completed work for accuracy.<br>6. Review handout on calculator key functions used in computing deductions and net earnings.<br>7. Define vocabulary terms related to the task.<br>8. Perform a sample (practice) task(s).<br>9. Complete practice set materials. |

## Performance Test Description

Goal Statement #1 - The student will be able to prepare payroll records to compute net wages for employees.

Performance Objective #1 - Given employees gross earnings data for a payroll period, appropriate equipment and forms the student will: (a) determine and/or compute payroll deductions for each employee; (b) compute net earnings for each employee; (c) record all earnings and deductions data onto a columnar report form; and (d) total and balance the columnar report for accuracy. Competence will be accepted when the student can perform the procedure correctly as verified by the instructor and instructor answer key.

| | |
|---|---|
| **Duty:** Performing Payroll and Personnel Functions | **Duty No.** E<br>**Task No.** 12 |

**Task:** Prepare paychecks using checkbook, payroll records, and/or appropriate equipment to make payment to company employees.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Transferred figures from payroll records to the individual paychecks - | ____ | ____ |
| 2. Proofread all figures to insure accurate checks - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the achievement indicators are met.

**Tools and Equipment:**
CRT's
Mini Computer System
Electronic Typewriter

**Resources:**
See Bibliography.

| **Teacher Activities** | **Student Learning Activities** |
|---|---|
| 1. Assign reading materials.<br>2. Develop unit/module materials.<br>3. Develop overhead transparencies to present the task.<br>4. Develop handout sheets on the step-by-step procedures with examples of:<br>a. preparing payroll checks<br>b. verifying and checking work for accuracy<br>c. completing the task on the computer and printer<br>5. Distribute a sample of a completed payroll check used in the task.<br>6. Provide a handoutsheet on the vocabulary terms used in processing payroll checks.<br>7. Distribute practice set materials.<br>8. Develop comprehensive test materials. | 1. Read assigned materials, i.e., text, instructor prepared unit/module.<br>2. Listen to audio-visual presentation on the steps to preparing payroll checks.<br>3. Listen to audio-visual presentation on the steps to verifying and checking completed work for accuracy.<br>4. Review handout on the steps to preparing payroll checks.<br>5. Define vocabulary terms related to the task.<br>6. Perform a sample (practice) task(s).<br>7. View a sample of a completed payroll check.<br>8. Review handout on the steps and procedures for performing the task on a computer and printer.<br>9. Perform the task on a computer and printer.<br>10. Complete practice set materials. |

# Performance Test Description

Goal Statement #1 - The student will be able to prepare payroll checks to pay company employees.

Performance Objective #1 - Given a set of blank payroll checks, payroll records and appropriate equipment the student will prepare employees payroll checks from data recorded on the payroll records and proofread the completed checks for completeness and accuracy. Competence will be accepted when the student can perform the procedure correctly as verified by the instructor and instructor answer key.

**Duty:** Performing Payroll and Personnel Functions

**Duty No.** E

**Task No.** 13

**Task:** Distribute paychecks using designated distribution plan to employees for services rendered.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Followed company policy regarding handling of payroll information with respect given to privacy (envelopes) - | ____ | ____ |
| 2. Organized checks into departments or other natural sequence and distributed through proper channels - | ____ | ____ |
| 3. Distributed checks through mail or other means for employees on leave, or no longer in employ - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the achievement indicators are met.

**Tools and Equipment:**

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Assign reading materials. | 1. Read assigned materials, i.e., text, instructor prepared unit/module. |
| 2. Develop unit/module materials. | 2. Listen to lecture on the steps to organizing and distributing payroll checks to employees. |
| 3. Develop overhead transparencies to present the task. | 3. Review handout on the steps to organizing and distributing payroll checks to employees. |
| 4. Demonstrate task on the chalkboard. | 4. View with instructor a company departmental layout chart showing where payroll checks will be distributed. |
| 5. Develop a company departmental layout chart showing where payroll checks will be distributed. | 5. Review handout on the steps to distributing payroll checks through the mail to absent employees and/or to former employees. |
| 6. Develop handout sheets on the step-by-step procedures with examples of:<br>a. organizing payroll checks for distribution<br>b. distributing payroll checks to employees present at work<br>c. distributing payroll checks to employees through the mail and/or to former employees | 6. Perform a sample (practice) task(s). |
| 7. Distribute practice set materials. | 7. Complete practice set materials. |

# Performance Test Description

Goal Statement #1 - The student will be able to organize and distribute payroll checks to company employees.

Performance Objective #1 - Given a set of completed employees payroll checks the student will organize the checks by departments or other sequence and distribute the payroll checks according to a company distribution plan. Competence will be accepted when the student can perform the procedure correctly as verified by the instructor and instructor answer key.

**Duty:** Performing Payroll and Personnel Functions

**Duty No.** E

**Task No.** 14

**Task:** Update individual ledgers using completed pay period records and appropriate equipment to compile cumulative annual earnings and deduction amounts for employees.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Posted information from current pay period records using mechanical or hand record to individual employee accounts - | ____ | ____ |
| 2. Accumulted totals for pay period and cumulative totals for gross wages and quarterly totals - | ____ | ____ |
| 3. Verified the information for accuracy - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the achievement indicators are met.

**Tools and Equipment:**

Calculator

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Assign reading materials. | 1. Read assigned materials, i.e., text, instructor prepared unit/module. |
| 2. Develop unit/module materials. | 2. Listen to audio-visual presentation on the steps to:<br>a. posting payroll data to employee earnings records<br>b. compiling accumulative earnings and deduction amounts on each record |
| 3. Develop overhead transparencies to present the task. | 3. Listen to audio-visual presentation on the steps to verifying and checking completed work for accuracy. |
| 4. Develop handout sheets on the step-by-step procedures with examples of:<br>a. posting and recording payroll data to employee records<br>b. compiling accumulative earnings and deductions amounts on employee records<br>c. verifying and checking work for accuracy<br>d. computing accumulative earnings and deductions on a calculator | 4. Review handout on the steps to posting, recording and compiling earnings and deduction data on employee records. |
| 5. Provide a handout sheet on the vocabulary terms used in updating employee payroll records. | 5. Define vocabulary terms related to the task. |
| 6. Distribute practice set materials. | 6. Perform a sample (practice) task(s). |
| 7. Develop comprehensive test materials. | 7. Complete practice set materials. |

# Performance Test Description

Goal Statement #1 - The student will be able to update individual payroll ledgers by compiling accumulative earnings and deductions.

Performance Objective #1 - Given a set of employees payroll ledgers and appropriate equipment the student will update each employee record by: (a) posting data from a current payroll period to the record; (b) compiling accumulative annual earnings and deduction amounts; and (c) verifying the recorded data for accuracy. Competence will be accepted when the student can perform the procedure correctly as verified by the instructor and instructor answer key.

| | |
|---|---|
| **Duty:** Performing Payroll and Personnel Functions | **Duty No.** E<br>**Task No.** 15 |

**Task:** Adjust payroll records using appropriate forms and equipment to correct incorrect amounts for previous pay periods.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Adjusted incorrect data on necessary forms - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the achievement indicators are met.

| **Tools and Equipment:** | **Resources:** |
|---|---|
| CRT's<br>Mini Computer System | See Bibliography. |

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Assign reading materials. | 1. Read assigned materials, i.e., text, instructor prepared unit/module. |
| 2. Develop unit/module materials. | 2. Listen to audio-visual presentation on the steps to adjusting incorrect amounts on payroll records. |
| 3. Develop overhead transparencies to present the task. | 3. Listen to audio-visual presentation on the steps to inputing the task on the computer. |
| 4. Develop handout sheets on the step-by-step procedures with examples of:<br>a. adjusting incorrect amounts on payroll records<br>b. completing the task on a computer. | 4. Review handout on the steps to completing the task. |
| 5. Distribute practice set materials. | 5. Perform a sample (practice) task(s). |
| 6. Develop comprehensive test materials. | 6. Complete practice set materials. |
|  | 7. Perform the task on a computer. |

## Performance Test Description

Goal Statement #1 - The student will be able to make adjustments to payroll records showing incorrect amounts.

Performance Objective #1 - Given a set of payroll records, appropriate forms and equipment the student will make adjustments to payroll records to correct incorrect amounts recorded from a previous pay period. Competence will be accepted when the student can perform the procedure correctly as verified by the instructor and instructor answer key.

**Duty:** Performing Payroll and Personnel Functions

**Duty No.** E

**Task No.** 16

**Task:** Prepare journal entries using pay period records and appropriate equipment to record cash payment to employees and employee withholding amounts, as well as employer's tax liabilities.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Selected appropriate journals or forms - | ____ | ____ |
| 2. Prepared an entry to record the cash payment and all expense and liability accounts affected - | ____ | ____ |
| 3. Prepared an entry which recorded the employer's liability amounts for Federal Insurance Contributions Account, Federal Unemployment Tax, State Unemployment Tax, group insurance contributions - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the achievement indicators are met.

**Tools and Equipment:**

Calculator
CRT's
Mini Computer System

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Assign reading materials.<br>2. Develop unit/module materials.<br>3. Develop overhead transparencies to present the task.<br>4. Demonstrate the task on the chalkboard.<br>5. Develop handout sheets on the step-by-step procedures with examples of:<br>a. journalizing payroll data on a columnar form<br>b. proving the equality of debits and credits to prove accuracy of entries<br>c. interpreting and checking input and output journalized data from a computer.<br>6. Provide a handout sheet on the vocabulary terms used in journalizing payroll data.<br>7. Distribute practice set materials.<br>8. Develop comprehensive test materials. | 1. Read assigned materials, i.e., text, instructor prepared unit/module.<br>2. Listen to audio-visual presentations on the steps to journalizing:<br>a. cash payment to employees<br>b. employees payroll deductions<br>c. employer tax liabilities<br>3. Review handout on the steps to journalizing payroll data onto a journal form.<br>4. Review the steps to proving the equality of debits and credits to prove the accuracy of entries.<br>5. Listen to audio-visual presentation on how to interpret journalized payroll entries made on a printout from the computer and the steps to proving the accuracy of input.<br>6. Define vocabulary terms related to the task.<br>7. Perform the task on a computer.<br>8. Perform a sample (practice) task(s).<br>9. Complete practice set materials. |

## Performance Test Description

Goal Statement #1 - The student will be able to journalize payroll transactions.

Performance Objective #1 - Given a set of payroll records, appropriate equipment and forms the student will record debit and credit entries into a journal for a payroll period for the cash payment to employees, employees deductions and employer tax liabilities. Competence will be accepted when the student can perform the procedure correctly as verified by the instructor and instructor answer key.

**Duty:** Performing Payroll and Personnel Functions

**Duty No.** E

**Task No.** 17

**Task:** Prepare earnings and tax reports using payroll records to file forms on a timely basis with employees and appropriate governmental agencies.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Prepared each of the necessary reports on a timely basis - | ____ | ____ |
| 2. Deposited funds in government accounts to fulfill obligations for liabilities - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the achievement indicators are met.

**Tools and Equipment:**
CRT's
Mini Computer System
Calculator
Electronic Typewriter

**Resources:**
See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Assign reading materials. | 1. Read assigned materials, i.e., text, instructor prepared unit/module. |
| 2. Develop unit/module materials. | 2. Listen to audio-visual presentation on the steps to completing:<br>a. employees earnings statements<br>b. federal/state/local tax reports<br>c. federal/state/local deposit forms |
| 3. Develop overhead transparencies to present the task. | 3. Describe procedures for depositing tax funds to government accounts. |
| 4. Develop handout sheets on the step-by-step procedures with examples of:<br>a. employees earnings statements<br>b. federal/state/local tax reports<br>c. federal/state/local tax deposit forms | 4. Review handout on the steps to completing each of the forms presented in the task. |
| 5. Develop handout sheets on the step-by-step procedures to performing the task on a computer and printer. | 5. View samples of completed earnings statements, tax reports, and deposit forms. |
| 6. Distribute samples of completed forms used in the task. | 6. Define vocabulary terms related to the task. |
| 7. Provide a handout sheet on the vocabulary terms used in the task. | 7. Review handout on the steps and procedures for performing the task on a computer and printer. |
| 8. Distribute pratice set materials. | 8. Perform the task on a computer and printer. |
| 9. Develop comprehensive test materials. | 9. Perform a sample (practice) task(s). |
|  | 10. Complete practice set materials. |

# Performance Test Description

Goal Statement #1 - The student will be able to prepare and file payroll earnings and tax report forms.

Performance Objective #1 - Given a set of payroll records, appropriate equipment and forms the student will prepare on a timely basis employees earnings statements, government tax reports, and deposit funds into government accounts. Competence will be accepted when the student can perform the procedure correctly as verified by the instructor and instructor answer key.

**Duty:** Maintaining Inventory Control Records

**Duty No.** F

**Task No.** 1

**Task:** Prepare purchase orders using appropriate equipment, forms, catalogs, to indicate quantity and price quotes of desired merchandise, supplies, or materials requesting items from vendor.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Indicated: | | |
| a. supplier's name | | |
| b. current address - | | |
| c. P.O. number - | | |
| d. date of order - | | |
| e. method of shipment - | | |
| f. terms - | | |
| g. date needed - | | |
| h. quantity desired - | | |
| i. stack number - | | |
| j. description - | | |
| k. unit price - | | |
| 2. Computed: | | |
| a. extensions - | | |
| b. discounts - | | |
| c. total amount due - | | |

**Criteria:** Competence in the task will be recognized when the achievement indicators are met.

**Tools and Equipment:**

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Assign appropriate resource materials. | 1. Read assigned materials. |
| 2. Develop a unit/module to demonstrate task. | 2. Examine vendor catalogs. |
| 3. Lecture/demonstrate over the computations necessary for extensions, discounts, P.O. totals. | 3. Examine completed sample purchase orders. |
| 4. Develop audio-visual presentation. | 4. Perform sample (practice) tasks. |
| 5. Develop oral or written drills on the procedure. | 5. Complete exercise on computing various types of discounts. |
| 6. Develop comprehensive test materials. | 6. Complete a project or practice set. |
| 7. Collect sample purchase orders from various firms. | |

## Performance Test Description

Goal Statement #1 - The student will be able to complete purchase orders.

Performance Objective #1 - Given the appropriate equipment, forms, and catalogs, the student will complete the: (a) supplier's name; (b) address; (c) P.O. number; (d) date of order; (e) method of shipment; (f) terms; (g) date needed; (h) quantity desired; (i) stock number; (j) description; (k) unit price; (l) extensions; (m) discounts; and (n) total. Competence will be accepted when the purchase orders match the answer key.

|  |  |
|---|---|
| **Duty:** Maintaining Inventory Control Records | **Duty No.** F |
|  | **Task No.** 2 |

**Task:** Match office records using appropriate forms to determine status of ordered items.

**Achievement Indicators:** The learner:

|  | Yes | No |
|---|---|---|
| 1. Matched P.O.'s with appropriate documents - | ____ | ____ |
| 2. Identified incomplete P.O.'s - | ____ | ____ |
| 3. Verified accuracy of invoices - | ____ | ____ |
| 4. Contacted vendors and purchasing agents to correct discrepancies - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the achievement indicators are met.

**Tools and Equipment:**

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Demonstrate process of matching documents (use actual if possible).<br>2. Give lecture on the task.<br>3. Develop sample (practice) tasks.<br>4. Discuss procedures for contacting vendors concerning discrepancies.<br>5. Develop comprehensive test materials.<br>6. Schedule field trips where task is actually performed.<br>7. Collect copies of typical forms affecting purchases:<br>a. purchase orders<br>b. receiving reports<br>c. purchase invoice<br>d. debit/credit memos<br>e. voucher checks<br>8. Discuss ways various companies file forms. | 1. Listen to lecture on task.<br>2. Perform practice exercises.<br>3. Complete a project.<br>4. Observe business employees performing the task (field trip).<br>5. Perform exercise to identify forms affecting purchases. |

## Performance Test Description

Goal Statement #1 - The student will be able to match office records with a purchase order.

Performance Objective #1 - Given a set of source documents, the student will match purchase orders with appropriate documents. Competence will be accepted when the completed work matches the master key.

Goal Statement #2 - The student will be able to determine status of current purchase orders.

Performance Objective #2 - Given a set of matched source documents the student will: (a) identify incomplete P.O.'s; (b) verify accuracy of incoming invoices; and (c) contact purchasing agents and vendors regarding discrepancies. Competence will be accepted when the completed work matches the master key.

**Duty:** Maintaining Inventory Control Records

**Duty No.** F

**Task No.** 3

**Task:** Initiate records using merchandise, material, or stock on hand to establish merchandise records.

| **Achievement Indicators:** The learner: | Yes | No |
|---|---|---|
| 1. Obtained forms used for inventory control - | | |
| 2. Recorded proper headings to be used - | | |
| 3. Recorded number, kind and price of each unit - | | |
| 4. Totaled and compared accurately with inventory schedule - | | |

**Criteria:** Competence in the task will be recognized when the achievement indicators are met.

**Tools and Equipment:**

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Introduce merchandising inventory concepts:<br>a. LIFO<br>b. FIFO, what, why, when<br>c. Physical Inventory<br>d. Theoretical (perpetual)<br>e. Shrinkage | 1. Take notes. |
| 2. Discuss Physical, Theoretical (perpetual) Inventory Schedules. | 2. Complete any reinforcement materials. |
| 3. Discuss Inventory recordkeeping form heading. | 3. Prepare Inventory records for posting. |
| 4. Develop reinforcement materials. | 4. Record Inventory (number, kind, and price). |
| 5. Demonstrate task on terminals or electronic device. | 5. Calculate totals. |
|  | 6. Perform task on terminals or other electronic device. |

## Performance Test Description

Goal Statement #1 - The student will be able to establish merchandise records.

Performance Objective #1 - Given a set of source documents the student will obtain forms, record data and total Inventory Schedule. Competence will be accepted when the properly recorded inventory total agrees with the Inventory Schedule total.

| | |
|---|---|
| **Duty:** Maintaining Inventory Control Records | **Duty No.** F<br>**Task No.** 4 |

**Task:** Count stock using forms, material or merchandise on hand to compare physical inventory with inventory records.

| **Achievement Indicators:** The learner: | Yes | No |
|---|---|---|
| 1. Prepared or obtained necessary forms - | ____ | ____ |
| 2. Took physical count or stock per item (merchandise, material, or equipment) - | ____ | ____ |
| 3. Recorded item and unit cost per item - | ____ | ____ |
| 4. Made proper extensions - | ____ | ____ |
| 5. Completed and totaled inventory schedule - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the achievement indicators are met.

| **Tools and Equipment:** | **Resources:** |
|---|---|
| | See Bibliography. |

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Provide material.<br>2. Check procedure.<br>3. Audit updated inventory schedule. | 1. Take physical count of stock.<br>2. Record item and unit costs.<br>3. Calculate extensions.<br>4. Complete updated total inventory schedule. |

# Performance Test Description

Goal Statement #1 - The student will compare physical inventory with inventory records.

Performance Objective #1 - Given the necessary form, the student will prepare forms, take physical inventory count, record data on form and total Inventory Schedule. Competence will be accepted when the physical inventory count has been correctly recorded and the Inventory Schedule totaled.

|  |  |
|---|---|
| **Duty:** Maintaining Inventory Control Records | **Duty No.** F<br>**Task No.** 5 |

**Task:** Compare inventories using other workers' figures and office records to verify computations against physical count of stock.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Obtained perpetual inventory schedule and other workers' physical count inventory records - | ____ | ____ |
| 2. Compared total of line items with office records - | ____ | ____ |
| 3. Noted all discrepancies - | ____ | ____ |
| 4. Investigated discrepancies - | ____ | ____ |
| 5. Prepared a summary of discrepancies with explanations - | ____ | ____ |
| 6. Reported discrepancies to supervisor - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the achievement indicators are met.

**Tools and Equipment:**

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Provide previous needed inventory records. | 1. Combine physical count with inventory records. |
| 2. Provide physical count line items. | 2. Compare line items. |
| 3. Audit discrepancy notations. | 3. Note all discrepancies. |
| 4. Audit supervisor discrepancy report. | 4. Prepare a summary of discrepancies with an explanation. |
|  | 5. Report discrepancies to supervisor. |

## Performance Test Description

Goal Statement #1 - The student will be able to verify office record computations with the physical count of stock.

Performance Objective #1 - Given the appropriate forms the student will obtain, compare, note, and investigate discrepancies, prepare and report discrepancies. Competence will be accepted when discrepancies have been noted, investigated and reported

**Duty:** Maintaining Inventory Control Records

**Duty No.** F

**Task No.** 6

**Task:** Compute figures/balances using sales, equipment, product, purchase or stock records to obtain current theoretical inventory value.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Computed total of each line item - | ____ | ____ |
| 2. Computed total value of each line item - | ____ | ____ |
| 3. Computed total current theoretical inventory - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the achievement indicators are met.

**Tools and Equipment:**

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Discuss number and value of each line item.<br>2. Audit total updated perpetual inventory. | 1. Compute total of each line item.<br>2. Compute value of each line item.<br>3. Compute total updated perpetual inventory.<br>4. Check all work with instructor. |

# Performance Test Description

Goal Statement #1 - The student will be able to obtain current theoretical inventory value.

Performance Objective #1 - Given appropriate records, the student will compute totals and value of line items and current theoretical inventory. Competence will be accepted when the appropriate theoretical inventory value has been determined.

|  |  |
|---|---|
| **Duty:** Maintaining Inventory Control Records | **Duty No.** F<br>**Task No.** 7 |

**Task:** Record adjustments using proper equipment, forms, figures, and procedures to correct inventory records.

**Achievement Indicators:** The learner:

|  | Yes | No |
|---|---|---|
| 1. Obtained summary reports of all accepted discrepancies - | ____ | ____ |
| 2. Recorded all changes to inventory records - | ____ | ____ |
| 3. Updated perpetual inventory schedules - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the achievement indicators are met.

**Tools and Equipment:**

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Review discrepancies (accepted and unaccepted) with students. | 1. Record all accepted discrepancies to individual inventory records. |
| 2. Audit updated Perpetual Inventory Schedules. | 2. Update Perpetual Inventory Schedules. |
| | 3. Total updated Perpetual Inventory Schedules. |

## Performance Test Description

Goal Statement #1 - The student will be able to record adjustments to correct inventory records.

Performance Objective #1 - Given summary reports the student will record changes to inventory records and update perpetual inventory schedules. Competence will be accepted when all inventory records and perpetual inventory schedules have been updated correctly.

**Duty:** Maintaining Inventory Control Records

**Duty No.** F

**Task No.** 8

**Task:** Reorder items using accepted procedures, forms, and equipment to replenish material, equipment or merchandise.

| **Achievement Indicators:** The learner: | Yes | No |
|---|---|---|
| 1. Checked stock records for inventory reaching reorder level - | ____ | ____ |
| 2. Checked inventory items as to possible reorder changes - | ____ | ____ |
| 3. Notified supervisor of over or understocked items and problems - | ____ | ____ |
| 4. Made out appropriate order forms - | ____ | ____ |
| 5. Had order forms properly authorized - | ____ | ____ |
| 6. Sent out purchase orders - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the achievement indicators are met.

**Tools and Equipment:**

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Review purchase orders, reorder forms, reorder level, usage rate. | 1. Make a list of stock items reaching reorder level. |
| 2. Develop and use reinforcement materials. | 2. Notify supervisor of:<br>a. over or understocked items<br>b. reorder changes<br>c. possible outdated stock<br>d. balance on hand<br>e. usage rate |
| 3. Collect and correct reinforcement materials. | 3. Make out order forms. |
| 4. Audit and correct purchase orders. | 4. Sent out authorized purchase orders. |
| 5. Review task using:<br>a. handouts<br>b. overhead and transparencies<br>c. film strips<br>d. speakers<br>e. field trip<br>f. lecture | |
| 6. Have students keep a notebook for the orderly taking of notes. | |

## Performance Test Description

Goal Statement #1 - The student will be able to reorder items to replenish material, equipment, or merchandise inventory.

Performance Objective #1 - Given stock records, the student will check reorder level, record changes, notify supervisor, make out and send appropriate order forms. Competence will be accepted when all needed inventory has been verified and correctly ordered.

**Duty:** Maintaining Inventory Control Records

**Duty No.** F

**Task No.** 9

**Task:** Prepare reports using accepted procedures and forms to summarize inventory balances.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Updated stock records - | ____ | ____ |
| 2. Listed updated inventory on Perpetual Inventory Schedules - | ____ | ____ |
| 3. Noted areas of major change - | ____ | ____ |
| 4. Summarized inventory balances - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the achievement indicators are met.

**Tools and Equipment:**

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Discuss how inventory schedules are used in managerial decisionmaking. | 1. Update stock records. |
| 2. Explain safeguards needed in inventory control and why. | 2. List updated inventory on Perpetual Inventory Schedules. |
| 3. Review importance of noting major changes. | 3. Summarize inventory balances. |
| 4. Review auditors role in inventory control and acceptable shrinkage. | |

## Performance Test Description

Goal Statement #1 - The student will be able to prepare reports summarizing inventory balances.

Performance Objective #1 - Given stock records and inventory schedules, the student will note areas of change and summarize inventory balances. Competence will be accepted when inventory schedule balances have been summarized and areas of change noted correctly.

**Duty:** Performing Miscellaneous Accounting and Computing Functions

**Duty No.** G

**Task No.** 1

**Task:** Verify entry accuracy using figures, calculations and posting of business transactions by others to insure accuracy.

| **Achievement Indicators:** The learner: | Yes | No |
|---|---|---|
| 1. Obtained the correct amounts from the different journals - | ____ | ____ |
| 2. Computed totals accurately - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the achievement indicators are met.

**Tools and Equipment:**

Calculator
CRT

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Lecture on posting techniques. | 1. Review posting techniques. |
| 2. Develop handouts demonstrating the effect of errors caused by transpositions, decimal slides and posting omissions. | 2. Review the types of errors caused by transpositions, decimal slides and posting omissions. |
| 3. Demonstrate data entry procedures necessary to perform account inquiry using computing equipment. | 3. Complete handout exercises on errors. |
| 4. Organize documents necessary for students to complete exercise. | 4. Identify source documents. |
|  | 5. Recompute extensions and compare with those on source documents. |
|  | 6. Trace totals to postings. |
|  | 7. Examine postings for transpositions, decimal slides, and omissions. |

## Performance Test Description

Goal Statement #1 - The student will be able to determine the accuracy of accounting entries.

Performance Objective #1 - Given a sample group of accounting entries, the student will determine which entries are in error. Competence will be accepted when all errors are found according to a master key.

**Duty:** Performing Miscellaneous Accounting and Computing Functions

**Duty No.** G

**Task No.** 2

**Task:** Audit accounts using figures from expense accounts, commissions paid, bank records, sales tickets, and inventory sheets to insure the accuracy of recorded data.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Located the proper account to examine - | | |
| 2. Interpreted the transaction from the account - | | |
| 3. Identified errors - | | |
| 4. Corrected errors - | | |

**Criteria:** Competence in the task will be recognized when the achievement indicators are met.

**Tools and Equipment:**

Calculator
CRT

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Prepare matching handouts for transaction classification. | 1. Match statements of business transactions with classifications such as debit memo transaction, credit memo transaction, normal journalizing, and normal posting. |
| 2. Initiate class discussion on treatment of unusual entries to accounts. | 2. Participate in a class discussion of how to deal with unusual entries to an account. |
| 3. Act as an information resource to students as they discuss the treatment of unusual circumstances. | 3. Identify and correctly classify source documents. |
| 4. Organize documents necessary for students to complete exercise. | 4. Recompute extensions and compare with those on source documents. |
| 5. Demonstrate data entry procedures necessary to trace transactions using computing equipment. | 5. Trace postings and journalizing and review for omissions, transpositions, and decimal slides. |

## Performance Test Description

Goal Statement #1 - The student will be able to determine the authenticity of the work of other accounting clerks.

Performance Objective #1 - Given accounting transactions from source documents the student will trace them to final postings and journalizations. Competence will be accepted when all accounting transactions are correctly traced.

**Duty:** Performing Miscellaneous Accounting and Computing Functions

**Duty No.** G

**Task No.** 3

**Task:** Assign titles to incoming documents using account names and/or numbers to code incoming documents.

| **Achievement Indicators:** The learner: | Yes | No |
|---|---|---|
| 1. Selected proper account name or number - | ____ | ____ |
| 2. Entered proper account name or number - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the achievement indicators are performed to the supervisor's satisfaction.

**Tools and Equipment:**

**Resources:**
See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Introduce (a) chart of accounts and (b) correct order of accounts in ledger. | 1. Take notes. |
| 2. Give students a list of accounts for rearrangement and numbering. | 2. Arrange account titles in correct order (current assets, fixed assets, intangible assets, etc.). |
| 3. Review analyzing transactions. | 3. Complete tutor program. |
| 4. Prepare transactions. | 4. Analyze transactions and assign an account number to each account. |

## Performance Test Description

Goal Statement #1 - The student will be able to assign name or account coding to incoming documents.

Performance Objective #1 - Given a number of incoming source documents, the student will recognize and assign specific account name or code number to the document. Competence will be accepted when correct account name or code number is assigned to document.

| | |
|---|---|
| **Duty:** Performing Miscellaneous Accounting and Computing Functions | **Duty No.** G<br>**Task No.** 4 |

**Task:** Verify accuracy of source documents using freight shipment papers to check for errors.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Matched each bill of lading with each shipping order by shipper's number and bill of lading number - | ____ | ____ |
| 2. Verified visually that the carrier's name on each shipping order and the carrier's name on the matching bill of lading were the same - | ____ | ____ |
| 3. Consulted tables, lists, and/or charts to verify that the total weight for each item listed on the bills of lading were calculated correctly - | ____ | ____ |
| 4. Noted, changed, or corrected any errors on the shipping orders of bills of lading - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the data on the freight shipment papers has been verified and all errors have been identified and/or corrected according to the procedures used by a specific firm.

| **Tools and Equipment:** | **Resources:** |
|---|---|
| Calculator | See Bibliography. |

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Assign reading materials. | 1. Read assigned materials, i.e., text, instructor prepared unit/module. |
| 2. Develop unit/module materials. | 2. Listen to audio-visual presentation on the description of the parts of a bill of lading and shipping order. |
| 3. Develop overhead transparencies to present the task. | 3. Listen to audio-visual presentation on the steps to calculating unit weight by quantity using weight computation documents. |
| 4. Develop handout sheets on the step-by-step procedures with examples to accomplishing the task. | 4. Review handout with illustrations on the steps to completing the task. |
| 5. Lead a discussion on what to look for when proofreading data on source documents for errors. | 5. Review handout on the steps to proofreading data on source documents. |
| 6. Develop handout sheet(s) showing the steps to keying in unit weight figures on a calculator. | 6. Review handout on calculator key functions used in verifying unit weight calculations. |
| 7. Develop and/or obtain a set of unit weight calculation tables, lists and/or charts. | 7. Define vocabulary terms related to the task. |
| 8. Observe students performing a practice sample of the task. | 8. Perform a sample (practice) task(s). |
| 9. Develop a handout sheet on the vocabulary terms used in the task. | 9. Complete practice set materials. |
| 10. Distribute practice set materials. | |
| 11. Develop comprehensive test materials. | |

## Performance Test Description

Goal Statement #1 - The student will be able to verify the accuracy of information on freight shipment papers.

Performance Objective #1 - Given a set of bills of lading, shipping orders, tables, lists and/or charts the student will (a) match each bill of lading with its related shipping order by number; (b) verify that the carrier's name on each shipping order and matching bill of lading is the same; (c) verify unit weight calculations on each bill of lading for accuracy; and (d) note or change any incorrect data on the shipping orders and/or bills of lading. Competence will be accepted when the student can perform the procedure correctly as verified by the instructor and instructor answer key.

**Duty:** Performing Miscellaneous Accounting and Computing Functions

**Duty No.** G

**Task No.** 5

**Task:** Using appropriate source documents, compute payments and receipts with the aid of a calculating machine or appropriate equipment to obtain financial data for use in maintaining accounting records.

| **Achievement Indicators:** The learner: | Yes | No |
|---|---|---|
| 1. Used check stubs, cash received reports and bank reconciliation statements to record entries in cash payments or cash receipts journal - | ____ | ____ |
| 2. Pencil footed and proved money columns of cash payments/cash receipts journal each week - | ____ | ____ |
| 3. Proved, totaled, and ruled the cash payments/receipts journals - | ____ | ____ |
| 4. Verified the accuracy of the cash received reports - | ____ | ____ |
| 5. Prepared bank reconciliation statement at the end of the month - | ____ | ____ |
| 6. Checked accuracy of remittance slips - | ____ | ____ |
| 7. Proved cash - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the achievement indicators are accomplished.

**Tools and Equipment:**

Calculator

**Resources:**

See Bibliography.

| **Teacher Activities** | **Student Learning Activities** |
|---|---|
| 1. Prepare handout review sheets on:<br>a. source documents<br>b. proving equality<br>c. proving cash<br>d. bank reconciliation<br>e. calculator verification<br>2. Conduct question/answer session.<br>3. Check work for accuracy.<br>4. Stress accuracy.<br>5. Demonstrate footings and rulings.<br>6. Prepare, administer, and correct test materials. | 1. Practice drills to aid in identifying source documents.<br>2. Complete the tutor program on the CRT or other available equipment.<br>3. Complete review sheets.<br>4. Participate in oral drills.<br>5. Complete workbook review pages and correct.<br>6. Complete a calculator mini-unit, reviewing the sub-total key.<br>7. Verify pencil footing totals.<br>8. Review cash proof.<br>9. Complete a bank reconciliation. |

## Performance Test Description

Goal Statement #1 - The student will be able to compute payments and receipts for maintenance of accounting records.

Performance Objective #1 - Given cash payments/receipts journals the student will prove the pencil footings and money columns. Competence will be accepted when the student produces cash proof and equality.

Goal Statement #2 - The student will be able to prepare a bank statement.

Performance Objective #2 - Given a bank statement and a checkbook, the student will prepare a reconciliation statement. Competence will be accepted when the checkbook and bank statement are in agreement.

|  |  |
|---|---|
| **Duty:** Performing Miscellaneous Accounting and Computing Functions | **Duty No.** G<br>**Task No.** 6 |

**Task:** Journalize results using source documents to record transactions.

**Achievement Indicators:** The learner:

|  | Yes | No |
|---|---|---|
| 1. Analyzed transactions into debit and credit parts - | ____ | ____ |
| 2. Recorded each part of a transaction in a journal - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the student successfully verifies accuracy of work known as proving.

**Tools and Equipment:**
Calculator
Overhead Projector

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Lecture on task. | 1. Read from test and related materials. |
| 2. Demonstrate concepts of debit-credit journalizing:<br>a. using the board<br>b. using the overhead projector<br>c. using handouts | 2. Identify sample source documents from a practice set. |
| 3. Demonstrate the task. | 3. Identify text transactions. |
| 4. Develop handouts. | 4. Practice the tutor programs on a computer. |
| 5. Conduct oral question-answer. | 5. Work with flash cards for purposes of identifying source documents. |
| 6. Review the increase-decrease side of accounts. | 6. Complete review sheets. |
| 7. Prepare test materials. | 7. Complete test materials. |

# Performance Test Description

Goal Statement #1 - The student will be able to journalize double entry business transactions.

Performance Objective #1 - Given various source documents, after instruction and practice, the student will record the debit and credit parts of an entry into a journal. Competence will be accepted when all transactions are entered correctly as determined by the master key.

|  |  |
|---|---|
| **Duty:** Performing Miscellaneous Accounting and Computing Functions | **Duty No.** G<br>**Task No.** 7 |

**Task:** Post details of business transactions using the general accounts receivable, and accounts payable ledgers, and payroll records to update the various ledger accounts and payroll records.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Used journal entries to transfer debits and credits to the appropriate accounts in the ledgers so that new balances could be determined easily and quickly - . | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the student successfully prepares an equal trial balance, proving the accuracy of the posting to the general ledger and correct balances in the accounts payable/receivable ledgers and payroll records. (Cross-reference between journal and ledgers.)

**Tools and Equipment:**

Calculator
Overhead Projector

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Develop review sheets on:<br>a. vocabulary<br>b. steps in posting<br>2. Develop transparencies for overhead and other instructional media sources.<br>3. Demonstrate the task.<br>4. Develop test materials. | 1. Read appropriate text materials.<br>2. Review the handout on steps in posting.<br>3. Review ledgers.<br>4. Post transactions on practice sheets.<br>5. Complete exercise review on calculator functions to update accounts.<br>6. Complete appropriate exercises.<br>7. Prove equality of debits and credits.<br>8. Complete a vocabulary worksheet. |

## Performance Test Description

Goal Statement #1 - The student will be able to post journal entries.

Performance Objective #1 - Given various journal entries, the student will post each debit and credit part. Competence will be accepted when the transactions are posted correctly according to master key.

Goal Statement #2 - The student will be able to prove equality of posting.

Performance Objective #2 - Given a set of transactions to post, the student will check the equality and the proof of his posting by preparing a trial balance. Competence will be accepted when the trial balance equals.

**Duty:** Performing Miscellaneous Accounting and Computing Functions

**Duty No.** G

**Task No.** 8

**Task:** Prepare reports using manual, mechanical, or electronic means and accounting forms to show credit investigation results.

| **Achievement Indicators:** The learner: | Yes | No |
|---|---|---|
| 1. Collected information on accounts using company ledger information to prepare reports - | ____ | ____ |
| 2. Prepared reports to show current account information - | ____ | ____ |
| 3. Processed reports to show credit investigation or information - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when data is collected and a current accurate informational report is done on one or more customers according to supervisor or company policy.

**Tools and Equipment:**

Calculator
Typewriter
CRT/Mini Computer System or
Microcomputer

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Demonstrate procedures for investigating credit and preparing credit reports (chalkboard, overhead, etc.). | 1. Read appropriate text materials. |
| 2. Discuss procedures for using Dun and Bradstreet or similar reports. | 2. Refer to company ledger information to gather data on accounts. |
| 3. Lecture on principles of credit investigations on current and potential accounts. | 3. Prepare reports reflecting current data on accounts. |
| 4. Develop handouts on gathering credit data on accounts. | 4. Use Dunn and Bradstreet or similar reports to complete credit investigation. |
| 5. Review principles of processing customers' accounts. | 5. Process prepared reports reflecting current credit investigations. |
| 6. Demonstrate preparation of credit reports on a computer. | 6. Prepare and process credit investigation reports on a computer. |
| 7. Instruct by use of cassette tapes, slide-tape presentations, etc., on the preparation and processing of credit investigations on customers' accounts. | 7. Complete review sheets. |

## Performance Test Description

Goal Statement #1 - The student will be able to prepare and process credit investigation reports.

Performance Objective #1 - Given a list of customers' names and the proper credit investigation forms, the student will correct data on accounts using the company ledger information to prepare reports. Competence will be accepted when all reports have been correctly prepared as determined by a master key.

**Duty:** Performing Miscellaneous Accounting and Computing Functions

**Duty No.** G

**Task No.** 9

**Task:** Prepare duplicate bills using customer accounts and manual, mechanical, or electronic means to answer customer requests for duplicate bills.

| **Achievement Indicators:** The learner: | Yes | No |
|---|---|---|
| 1. Processed request for duplicate bills - | ____ | ____ |
| 2. Returned original bills - | ____ | ____ |
| 3. Transmitted duplicate bill to customer - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when source documents are retrieved, duplicates are made when requested by customer according to supervisor or company policy.

**Tools and Equipment:**

Typewriter
CRT/Mini Computer System or Microcomputer

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Demonstrate procedures for preparing duplicate billings for customers (chalkboard, overhead, etc.). | 1. Read appropriate text materials. |
| 2. Lecture on processing customer requests for duplicate billings. | 2. Process necessary forms to activate duplicate customer billings. |
| 3. Demonstrate data entry into computer. | 3. Refile copies of original bills in appropriate files. |
| 4. Develop handouts on preparing duplicate bills. | 4. Send copies of duplicate billings to customers requesting them. |
| 5. Review principles of billing customer accounts. | 5. Process duplicate billings on a computer. |
| 6. Instruct by use of cassette tapes, slide-tape presentations, etc., processing and transmitting of duplicate billings to customers. | 6. Complete review sheets. |

## Performance Test Description

Goal Statement #1 - The student will be able to prepare duplicate bills for customers requesting them.

Performance Objective #1 - Given a list of customers' names requesting duplicate bills, the student will prepare the duplicate bills and return company copy of the bills to the file. Competence will be accepted when all duplicate bills have been correctly prepared as determined by a master key.

|  |  |
|---|---|
| **Duty:** Performing Miscellaneous Accounting and Computing Functions | **Duty No.** G<br>**Task No.** 10 |

**Task:** Identify sources of income from appropriate revenue entries using forms to allocate to the proper accounts for accurate reordering of revenue sources.

| **Achievement Indicators:** The learner: | Yes | No |
|---|---|---|
| 1. Used the general, sales, and cash receipts journal to sort out sources of income - | ____ | ____ |
| 2. Recorded sources of income in appropriate journal - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when student has successfully completed an income statement.

| **Tools and Equipment:** | **Resources:** |
|---|---|
| CRT or Available Equipment | See Bibliography. |

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Develop handouts. | 1. Review different sources of income. |
| 2. Demonstrate identifying different sources of income. | 2. Review revenue accounts. |
| 3. Lead discussion on sources of income. | 3. Review journals. |
|  | 4. Review income statement. |
|  | 5. Complete worksheet for purposes of review. |
|  | 6. Complete review problem on computer terminal. |

## Performance Test Description

Goal Statement #1 - The student will be able to identify different sources of income.

Performance Objective #1 - Given general, sales and cash receipts journals, the student will identify different sources of income. Competence will be accepted when all sources of income have been identified according to master key.

Goal Statement #2 - The student will be able to record income/revenue transactions in appropriate journals.

Performance Objective #2 - Given source documents, the student will record income/revenue transactions in the appropriate journal. Competence will be accepted when transactions are entered correctly, according to the master key.

| | |
|---|---|
| **Duty:** Performing Miscellaneous Accounting and Computing Functions | **Duty No.** G<br>**Task No.** 11 |

**Task:** Verify calculations using source documents and available calculating devices to check calculations on source documents for accurate data base.

| **Achievement Indicators:** The learner: | Yes | No |
|---|---|---|
| 1. Used available equipment to verify previous calculations of source documents - | ____ | ____ |
| 2. Used appropriate markings to prove verifications - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the achievement indicators are met.

| **Tools and Equipment:** | **Resources:** |
|---|---|
| Calculator | See Bibliography. |

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Prepare review sheets for student verification.<br>2. Demonstrate electronic calculating devices.<br>3. Develop handouts to review tasks.<br>4. Lecture on accuracy.<br>5. Demonstrate a 'tic mark' showing work has been verified.<br>6. Prepare, administer and correct verification tests. | 1. Visually compare data.<br>2. Manually verify using calculator.<br>3. Proofread number sheets for practice.<br>4. Review verification procedures on available equipment.<br>5. Take a test and correct parts of it. |

## Performance Test Description

Goal Statement #1 - The student will be able to verify calculations.

Performance Objective #1 - Given source documents and calculating devices, the student will verify calculations on source documents for accurate data base. Competence will be accepted when data is accepted as correct according to the master key.

Goal Statement #2 - The student will be able to appropriately mark the work they have verified.

Performance Objective #2 - Given source documents, the student will appropriately mark the work that they have verified, indicating that the work has been checked. Competence will be accepted when performed to the satisfaction of the supervisor.

| | |
|---|---|
| **Duty:** Performing Miscellaneous Accounting and Computing Functions | **Duty No.** G<br>**Task No.** 12 |

**Task:** Initiate corrections using all appropriate forms to adjust individual account balances so that records are accurate.

| **Achievement Indicators:** The learner: | Yes | No |
|---|---|---|
| 1. Selected appropriate forms - | ____ | ____ |
| 2. Completed form correctly - | ____ | ____ |
| 3. Transmitted completed form to proper station - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the achievement indicators are met.

| **Tools and Equipment:** | **Resources:** |
|---|---|
| Calculator | See Bibliography. |

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Prepare practice sheet. | 1. Review calculator procedures for verification. |
| 2. Prepare a checklist. | 2. Initiate corrections on practice sheet. |
| 3. Demonstrate the procedure for correcting errors. | 3. Review schedules of account. |

## Performance Test Description

Goal Statement #1 - The student will be able to initiate corrections so that records are correct.

Performance Objective #1 - Given source documents such as individual ledgers and schedules of account forms, the student will take the proper steps to initiate any corrections needed to update the accounts. Competence of the task will be recognized when the schedules balance according to company policy or regulations.

**Duty:** Performing Office Activities

**Duty No.** H

**Task No.** 1

**Task:** Distribute documents to appropriate locations using accepted procedures to deliver the documents.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Maintained inter-office mail supplies - | ____ | ____ |
| 2. Maintained addresses of destinations - | ____ | ____ |
| 3. Delivered documents - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the departments and subdivisions thereof receive the documents or when the results are deemed correct by a Classification Control Clerk Supervisor.

**Tools and Equipment:**

Typewriter
Address List
Inter-Office Memo Paper
Out-Going Mail Tray

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Develop or obtain the documents used in the task. | 1. Sort documents according to transactions and disburse to correct department(s). |
| 2. Perform a practice (sample) of task with the students. | 2. Classify jobs by job title. |
| 3. Demonstrate the procedures for distributing documents to correct company departments and/or personnel. | 3. Listen to lecture on the task. |
| 4. Develop unit/module materials. | 4. Perform a practice (sample) of the task. |
| 5. Develop handout sheets on the steps to distributing company documents. | 5. Review handout on the steps to accomplishing the task. |

# Performance Test Description

Goal Statement #1 - The student will be able to correctly sort and distribute documents to appropriate people or locations.

Performance Objective #1 - Given a pack of documents for distribution, the student will sort and distribute them to the appropriate people. Competence will be accepted when documents are sorted and distributed to the satisfaction of the supervisor/instructor.

| | |
|---|---|
| **Duty:** Performing Office Activities | **Duty No.** H<br>**Task No.** 2 |

**Task:** File invoices using appropriate filing procedures and copy of sales invoices to maintain customer records.

| **Achievement Indicators:** The learner: | Yes | No |
|---|---|---|
| 1. Filed all invoices and related materials in customer's file - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the achievement indicators are performed according to accepted filing procedures.

| **Tools and Equipment:** | **Resources:** |
|---|---|
| File System | See Bibliography. |

### Teacher Activities

1. Assign reading materials.
2. Lecture/demonstrate.
3. Prepare handouts for review
    a. sales invoices.
    b. accounts receivables
    c. vocabulary
    d. calculator drill
4. Distribute/filing unit.
5. Discuss cross-referencing.
6. Assign duties.
7. Observe student performance.
7. Test.

### Student Learning Activities

1. Complete review sheets.
2. Complete filing unit.
3. Arrange practice set materials.
4. Demonstrate calculator proficiency.
5. Perform duty.

# Performance Test Description

Goal Statement #1 - The student will be able to file appropriate material to maintain customer records.

Performance Objective #1 - Given a packet of invoices and copy of sales invoices of customer purchases, the student will file, using accepted filing procedures according to supervisor's instructions or company policy. Competence will be accepted when customer records are readily retrievable.

**Duty:** Performing Office Activities

**Duty No.** H

**Task No.** 3

**Task:** Sort source documents using appropriate forms or company policy to allow for proper distribution of business forms.

| **Achievement Indicators:** The learner: | Yes | No |
|---|---|---|
| 1. Separated source documents according to departments, such as purchases, cash payments, sales, cash receipts, and general - | ____ | ____ |
| 2. Routed source documents to appropriate department - | ____ | ____ |
| 3. Gave appropriate instructions to other personnel - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when all source documents are distributed according to company regulations and requirements.

**Tools and Equipment:**

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Prepare a review sheet of source documents.<br>2. Conduct an oral discussion on the distribution of source documents.<br>3. Demonstrate the proper procedure. | 1. Practice identifying different source documents by using practice set source documents.<br>2. Sort source documents according to department.<br>3. Practice separating source documents according to department and put in appropriate file or basket for routing. |

## Performance Test Description

Goal Statement #1 - The student will be able to sort source documents according to departments.

Performance Objective #1 - Given a set of source documents, such as purchases, cash payments, sales, cash receipts, the student will sort source documents. Competence will be accepted when the source documents are separated according to company policy.

Goal Statement #2 - The student will be able to disburse source documents to the appropriate department.

Performance Objective #2 - Given a set of source documents and using appropriate forms or company policy, the student will route and distribute business forms to the proper department. Competence will be accepted when the source documents are distributed according to company regulations and requirements.

**Duty:** Performing Office Activities

**Duty No.** H

**Task No.** 4

**Task:** Calculate numerical data using mechanical or electronic calculating devices to obtain accurate totals.

**Achievement Indicators:** The learner:

| The learner: | Yes | No |
|---|---|---|
| 1. Used available equipment to insure accurate totals for purchase orders, sales receipts, payroll records, invoices, bills and statements - | ____ | ____ |
| 2. Checked results for accuracy - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the achievement indicators are met.

**Tools and Equipment:**

Calculator
Stop Watch

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Prepare calculator review sheets. | 1. Complete a calculator review sheet. |
| 2. Prepare number sheets for student verification and proofreading. | 2. Complete a checklist for verifying figures. |
| 3. Prepare tests and answer sheets. | 3. Complete a calculator unit. |
| 4. Demonstrate electronic calculating devices. | 4. Take a timed test. |
|  | 5. Proofread numbers for checking purposes. |

# Performance Test Description

Goal Statement #1 - The student will be able to calculate numerical data accurately.

Performance Objective #1 - Given a set of numerical data, the student will obtain and verify accurate totals using available equipment. Competence will be accepted when totals are verified according to the master key.

**Duty:** Performing Office Activities

**Duty No.** H

**Task No.** 5

**Task:** Disburse information using written or oral communication to inform customers or clients of company services.

| **Achievement Indicators:** The learner: | Yes | No |
|---|---|---|
| 1. Used interoffice communications to inform employees of services provided by the company - | ____ | ____ |
| 2. Telephoned prospective customers or clients to inform them of services available - | ____ | ____ |
| 3. Used newspaper advertisements to promote company services - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the achievement indicators are met.

**Tools and Equipment:**

Typewriter
Telephone

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Prepare tele-communication unit. | 1. Complete teacher handout materials. |
| 2. Prepare handouts. | 2. Complete tele-communication unit. |
| 3. Lead a discussion on newspaper advertisements. | 3. Review interoffice memos. |
| 4. Prepare a review of interoffice communications. | 4. Practice writing newspaper advertisements. |
| 5. Prepare, administer and correct test materials. | |

## Performance Test Description

Goal Statement #1 - The student will be able to communicate with customers and/or clients informing them of services offered by the company.

Performance Objective #1 - Given a set of instructions, the student will prepare an advertisement for the newspaper informing customers/clients of services offered by the company. Competence of the task will be recognized when accepted by company manager or company policy.

Goal Statement #2 - The student will be able to prepare interoffice memos.

Performance Objective #2 - Given information on company services, the student will prepare interoffice memos for employees informing them of company services. Competence of the task will be recognized when accepted by the company manager or company policy.

Goal Statement #3 - The student will be able to communicate company policies or services by telephone.

Performance Objective #3 - Given directions and information, the student will communicate by telephone services offered by the company. Competence of the task will be recognized when accepted by the company manager or company policy.

**Duty:** Performing Office Activities

**Duty No.** H

**Task No.** 6

**Task:** Answer inquiries using written or oral communication to provide accurate information to customers concerning their accounts.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Verbally informed customer of accurate account balance - | ____ | ____ |
| 2. Used typewriter or appropriate equipment to inform customer of updated account balances - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when customers have been informed of accurate account balances.

**Tools and Equipment:**

Typewriter
Telephone
Calculator

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Set up a telephone unit.<br>2. Conduct class discussion on tact in speaking to customers.<br>3. Prepare handouts. | 1. Complete telephone communication unit.<br>2. Work together to improve speech and tact in speaking to a customer.<br>3. Practice typewriter skills used in preparing letters or statements.<br>4. Use calculator to verify totals of account balances before contacting customer.<br>5. Observe the teacher demonstration of correct telephone communication and/or written communications.<br>6. Review updating of accounts and/or verification. |

## Performance Test Description

Goal Statement #1 - The student will be able to discuss account balance with customer over the telephone.

Performance Objective #1 - Given a set of source documents (ledgers and statements), the student will discuss account balance with customer using the telephone. Competence of the task will be recognized when customer is satisfied with explanation of account balance.

Goal Statement #2 - The student will be able to demonstrate the ability to type a letter or statement explaining customer's balance.

Performance Objective #2 - Given a set of source documents (ledgers and statements), the student will type a letter and/or statement to customer explaining customer's account balance to customer's satisfaction. Competence of the task will be recognized when the customer receives and accepts his updated account balance.

| | |
|---|---|
| **Duty:** Performing Office Activities | **Duty No.** H<br>**Task No.** 7 |

**Task:** Maintain a systematic filing system to organize information so that it is readily available.

| **Achievement Indicators:** The learner: | Yes | No |
|---|---|---|
| 1. Used accepted company procedures to organize information - | ____ | ____ |
| 2. Filed information - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when achievement indicators are met.

| **Tools and Equipment:** | **Resources:** |
|---|---|
| | See Bibliography. |

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Prepare filing unit for review. | 1. Review filing procedures. |
| 2. Prepare handouts. | 2. Review alphabetizing steps. |
| 3. Emphasize neatness and organization. | |
| 4. Demonstrate the correct procedure. | |

## Performance Test Description

Goal Statement #1 - The student will be able to maintain a systematic filing system.

Performance Objective #1 - Given office files, source documents, and a filing system, the student will demonstrate the ability to file information. Competence of the task will be recognized when information    readily available according to company policy or regulations.

**Duty:** Performing Office Activities

**Duty No.** H

**Task No.** 8

**Task:** Manipulate switches, keys and levers using a knowledge of the device operations to activate a data entry device.

**Achievement Indicators:** The learner:

|  | Yes | No |
|---|---|---|
| 1. Located the switches, keys or levers necessary to activate the device - | ____ | ____ |
| 2. Manipulated the proper switches, keys or levers to provide power to the device - | ____ | ____ |
| 3. Checked lights, sounds or other physical signs to assure the device was properly activated - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the procedure is performed as described in the manual for the data device.

**Tools and Equipment:**
Data Entry Device
IBM 029 Card Punch Machine
IBM 129 Card Data Recorder
IBM 3742 Key-to-disk
IBM 5286 Data Entry Terminal
Mohawk Series 21 CRT
Burroughs MT 983 Data Entry Terminal
Actual hardware must be provided.

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Use overhead projector and transparency to illustrate location of switches, keys, and levers on the various data entry devices. | 1. Read assigned text and related materials. |
| 2. Provide a student handout illustrating the location of switches, keys, and levers on the various data entry devices. | 2. Discuss the procedure. |
| 3. Demonstrate to the students the procedure for activating the data entry device. | 3. List the steps for performing the procedure, either orally or in writing. |
| 4. Explain to students how to determine if power has been properly applied based on type of machine being used (lights come on, noise, sound). | |

## Performance Test Description

Goal Statement #1 - The student will know the procedure to activate a data entry device.

Performance Objective #1 - Given a data entry device, the student will demonstrate the following procedure: activating a data entry device. Competence will be accepted when the student can perform the procedure as observed by the instructor.

Goal Statement #2 - The student will know the procedure for applying power to and removing power from the data entry device.

Performance Objective #2 - Given a data entry device, the student will demonstrate the following procedures: (a) apply power to a particular data entry device and (b) determine that the device is on. Competence will be accepted when the student has successfully demonstrated to an instructor/aide the ability to apply power to a data entry device.

Goal Statement #3 - The student will know the procedure to activate a data entry device.

Performance Objective #3 - Given a data entry station, the student will manipulate switches, keys, and levers using a knowledge of the device's operations to activate the data station with 100% accuracy using the operations manual as a check sheet.

**Duty:** Performing Office Activities

**Duty No.** H

**Task No.** 9

**Task:** Manipulate switches, keys and levers using a knowledge of the device operations to deactivate a data entry device.

| **Achievement Indicators:** The learner: | Yes | No |
|---|---|---|
| 1. Located the switches, keys, or levers necessary to deactivate the device - | ____ | ____ |
| 2. Manipulated the proper switches, keys, or levers to discontinue the power to the device - | ____ | ____ |
| 3. Checked lights, sounds or other physical signs to assure the device was properly deactivated - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the procedures are performed as described in the manual for the data device.

**Tools and Equipment:**

Data Entry Device

IBM 029 Card Punch Machine

IBM 129 Card Data Recorder

IBM 3742 Key disk

IBM 5286 Data Entry Terminal

Mohawk Series 21 CRT

Burroughs MT 983 Data Entry Terminal

Actual Hardware must be provided.

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Use overhead projector and transparency to illustrate location of switches, keys, and levers on the various data entry devices.<br>2. Provide a student handout illustrating the location of switches, keys, and levers on the various data entry devices.<br>3. Demonstrate to the students the procedure for deactivating the data entry device. | 1. Read assigned text and related materials.<br>2. List the steps for performing the orocedure, either orally or in writing. |

## Performance Test Description

Goal Statement #1 - The student will know the procedure to deactivate a data entry device.

Performance Objective #1 - Given a data entry device, the student will demonstrate the following procedure: deactivating a data entry device. Competence will be accepted when they can perform the procedure as observed by the instructor.

Goal Staement #2 - The student will know the procedure for removing power to the data entry device.

Performance Objective #2 - Given a data entry device, the student will demonstrate the following procedure (a) remove power from a particular data entry device and (b) determing the device is off. Competence is accepted when the student has successfully demonstrated to an instructor/aide the ability to deactivate or remove power to a data entry device.

Goal Statement #3 - The student will know the procedure to deactivate a data entry device.

Performance Objective #3 - Given a data entry station, the student will manipulate switches, keys, and levers using a knowledge of the device's operations to deactivate the data stations with 100% accuracy using the operations manual as a check sheet.

| | | | |
|---|---|---|---|
| **Duty:** | Performing Office Activities | **Duty No.** | H |
| | | **Task No.** | 10 |

**Task:** Analyze device malfunctions using a knowledge of the device operations to identify the cause of the malfunction as to whether it can be corrected by the operator or is to be reported to a service firm.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Manipulated switches, keys or levers to activate operating functions on the device - | ____ | ____ |
| 2. Identified any function which did not operate properly - | ____ | ____ |
| 3. Classified the malfunction as to whether it could be corrected by an operator or reported to a service firm by referencing an operating manual for the device - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the malfunction has been labeled as to whether it can be corrected by the operator or must be reported to a service firm.

**Tools and Equipment:**
Data Entry Device
IBM 029 Card Punch Machine
IBM 3742 Keydisk
IBM 5286 Data Entry Terminal
Mohawk Series 21 CRT
Burroughs MT 983 Data Entry Terminal
Actual hardware must be provided
IBM 129 Card Data Recorder

**Resources:**
See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Explain procedure for correcting malfunctions, i.e., card james, keyboard lockups, etc.<br>2. Explain procedure and forms for logging in maintenance record.<br>3. Provide handout of error conditions from reference manual of various data entry devices. | 1. Read from operators manual.<br>2. Review various types of error indicators based upon machine being operated from a handout.<br>3. Discuss solutions to various kinds of machine malfunctions.<br>4. Learn procedure for notifying instructor of any problem that student cannot correct.<br>5. Perform minor repairs.<br>6. Keep a log of maintanence/repair service required. |

## Performance Test Description

Goal Statement #1 - The student will be able to analyze and determine the cause of a device malfunction.

Performance Objective #1 - Given a data entry device that is malfunctioning, the student will: (a) determine cause of malfunction; (b) determine if malfunction can be corrected by operator; and (c) request repair service. Competence will be accepted when malfunction is labeled as correctable by operator or a request for repair service is recorded.

Goal Statement #2 - The student will know how to identify the causes of hardware malfunction and determine whether it can be corrected or if service is required.

Performance Objective #2 - Given a list of error conditions, the student will, in writing, determine the error as to whether it can be fixed by the data entry operator or by maintenance service. Competence will be accepted when student can correctly identify all error conditions in writing and as to whether it is fixable by the operator or outside service maintenance is required.

Goal Statement #3 - The student will be able to analyze the malfunction and determine whether it can be corrected by the operator or reported to a service firm.

Performance Objective #3 - Given a data station and a list of possible malfunctions, the student will analyze the device for possible malfunctions and based on the malfunctions listed, designate those malfunctions to be corrected by the operator or by the service firm. Competence will be accepted when the student can properly analyze the device and designate with 100% accuracy who shall correct the malfunction.

|  |  |
|---|---|
| **Duty:** Performing Office Activities | **Duty No.** H<br>**Task No.** 11 |

**Task:** Manipulate switches, keys, and levers using a knowledge of the device operations to correct malfunctions on a data entry device.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Manipulated switches, keys, or levers to activate an operating function in the device - | ____ | ____ |
| 2. Determined the cause of a malfunction by observing lights, sounds, or physical movements - | ____ | ____ |
| 3. Manipulated switches, keys, levers or tools to correct the malfunction - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the malfunction has been corrected and the device performs the operation properly.

**Tools and Equipment:**

Data Entry Device

IBM 029 Card Punch Machine
IBM 129 Card Data Recorder
IBM 3742 Keydisk
IBM 5286 Data Entry Terminal
Mohawk Series 21 CRT
Burroughs MT 983 Data Entry Terminal

Actual hardware must be provided.

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Provide students with handout listing common machine malfunctions. | 1. Read from operators manual and related materials. |
| 2. Explain procedure for correcting malfunctions, i.e., card jams. keyboard lockups, etc. | 2. Observe common malfunctions and procedures for correcting malfunctions. |
| 3. Explain procedure and forms for logging in maintenance/repair record. | 3. Perform minor repairs. |
|  | 4. Keep a log of maintenance/repair service required. |

# Performance Test Description

Goal Statement #1 - The student will be able to determine when a malfunction of a data entry device has been corrected.

Performance Objective #1 - Given a data entry device, the student will determine when a malfunction has been corrected. Competence will be accepted when the device is operating properly.

Goal Statement #2 - The student will be able to correct equipment malfunctions which occurs on their data entry device.

Performance Objective #2 - Given the opportunity, the student will demonstrate their knowledge of the equipment by correcting common errors or malfunctions as they may occur during the normal operation of the equipment. Competence will be accepted if the student can perform the proper steps to the solving of the malfunction and verify these corrective measures with the instructor/aide.

Goal Statement #3 - The student will be able to manipulate switches, keys, levers, or tools to correct the malfunction.

Performance Objective #3 - Given a data station, appropriate tools, and a list of typical malfunctions, the student will demonstrate the proper way to manipulate switches, keys, levers, and/or tools to correct the malfunctions listed. Competence will be accepted when the student can properly demonstrate by selecting the correct tools and manipulating the proper switches, keys, and levers to correct the listed malfunction with 100% accuracy.

|  |  |
|---|---|
| **Duty:** Performing Office Activities | **Duty No.** H<br>**Task No.** 12 |

**Task:** Manipulate switches, keys, and levers using a knowledge of the device operations to execute standard service functions, such as changing ribbons, cleaning screens, emptying chips and other such services.

| **Achievement Indicators:** The learner: | Yes | No |
|---|---|---|
| 1. Selected the tools, media and cleaning materials appropriate to complete the service function - | ____ | ____ |
| 2. Manipulated keys, switches, levers, and knobs to provide access to the area to be serviced on the device - | ____ | ____ |
| 3. Cleaned, replaced or removed materials from the device according to procedure described in the operations manual - | ____ | ____ |
| 4. Checked each serviced area by performing operations, such as testing the function with data or observing lights, sounds or physical movements as described in the manual - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the device has been serviced according to the operator's manual.

| **Tools and Equipment:** | **Resources:** |
|---|---|
| Data Entry Device; IBM 029 Card Punch Machine; IBM 129 Card Data Recorder; IBM 3742 Keydisk; IBM 5286 Data Entry Terminal; Mohawk Series 21 CRT; Burroughs MT 983 Data Entry Terminal; actual hardware must be provided | See Bibliography. |

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Provide students with handouts of various service functions to be performed on equipment.<br>2. Explain services that are to be performed daily, weekly, or periodically.<br>3. Demonstrate how to service the device.<br>4. Develop video-tape or slide presentation showing demonstration of servicing equipment.<br>5. Explain procedure for recording maintenance performed in appropriate log.<br>6. Observe students performing maintenance. | 1. Student can read operator's manual and related materials.<br>2. Student can observe services being performed.<br>3. Student can list items to be done daily, weekly, or periodically.<br>4. Student can:<br>a. change device ribbon.<br>b. clean equipment by emptying chips, cleaning screens, etc.<br>c. recommend service on equipment.<br>5. Student can record maintenance performed on appropriate form. |

## Performance Test Description

Goal Statement #1 - The student will know how to perform normal service functions on the data entry equipment in the lab area.

Performance Objective #1 - Given a data entry device, the student will demonstrate the following procedure: (a) changing a ribbon, (b) cleaning screens on CRT devices, and (c) emptying card hole punches. Competence will be accepted when the student can perform the procedure as observed by instructor/aide.

Goal Statement #2 - The student will be able to service a data entry device.

Performance Objective #2 - A. Given a data entry device, the student will perform necessary maintenance. B. Given a data entry device, ribbon, and diagram of ribbon mechanism, the student will change the ribbon. Competence will be accepted when the student can perform the maintenance and change the ribbon according to operator's manual.

Goal Statement #3 - The student will be able to manipulate switches, keys, and levers to execute standard service functions, i.e., changing ribbons, cleaning screens, emptying chips, etc.

Performance Objective #3 - Given a data station, ribbons, cleaning towels, and waste receptacle, the student will demonstrate using the proper switches, keys, and levers, the correct method to execute standard service functions. Competence will be accepted when the student can perform the procedures as observed by the instructor and as prescribed by the operator's manual.

**Duty:** Performing Office Activities

**Duty No.** H

**Task No.** 13

**Task:** Analyze a job instruction using a knowledge of the specific device to determine record format operations, such as skipping, duplicating and shifting.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Classified each field as to the type of formatting operations to be performed using a job instruction form - | ___ | ___ |
| 2. Wrote the operations and the record location of each field on the job form - | ___ | ___ |

**Criteria:** Competence in the task will be recognized when all fields within a record have been correctly classified for formatting purposes according to the job instructions.

**Tools and Equipment:**

Rulers; pencils; record layout forms; keypunch layout forms

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Discuss record formatting. | 1. Plan and classify fields on layout form. |
| 2. Provide handouts of job instruction forms and layout. | 2. Indicate appropriate codes on form. |
| 3. Use overhead projector and transparency to illustrate job instruction form and layout form. | 3. Record location of fields on job form. |
| 4. Observe students. | 4. Discuss types of fields used: numeric, alpha, right and left justification, skip fields, dup fields, etc. |

# Performance Test Description

Goal Statement #1 - The student will be able to determine record format operations.

Performance Objective #1 - Given a presentation on record formatting, the student will classify fields and record location according to job instructions.

Goal Statement #2 - The student will be able to determine the type of fields as used in a record for data recording.

Performance Objective #2 - Given a list of various types of fields used in a record to store data, the student will determine, by labeling, each field as a skip, numeric, alpha, or duplication. Competence will be accepted when a student can with 100% accuracy identify and label each field correctly.

Goal Statement #3 - The student will be able to analyze job instructions to determine record formatting operations, i.e., skipping, duplicating, shifting, etc.

Performance Objective #3 - Given a data station and job instructions, the student will determine the appropriate record format operations by writing the correct operations and location of each field of the record(s) on the job form. The results should match those of a predetermined key or keys.

**Duty:** Performing Office Activities

**Duty No.** H.

**Task No.** 14

**Task:** Manipulate switches, keys and levers using a knowledge of the specific device to create a program to control record format operations such as skipping and duplicating.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Using a job instruction form, keyed the codes or characters necessary to control the formatting operation into a memory or media - | ____ | ____ |
| 2. Manipulated switches, keys, and levers to read the control record image into memory or placed it on the appropriate unit - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when a formatting control record or memory unit is created to correctly control the formatting operations according to the job instructions.

**Tools and Equipment:**

Data Entry Device

IBM 029 Card Punch Machine
IBM 129 Card Data Recorder
IBM 3742 Keydisk
IBM 5286 Data Entry Terminal
Mohawk Series 21 CRT
Burroughs MT 983 Data Entry Terminal

Actual hardware must be provided.

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Demonstrate keying program codes.<br>2. Demonstrate reading control record image into memory.<br>3. Use overhead projector and transparency of sample job to illustrate format that would be used for a job application such as payroll, inventory, etc. | 1. Read module or prepare program for entry into data entry device.<br>2. List, in writing, the field formats that would be necessary to create a program.<br>3. Key program information into a memory or onto media.<br>4. Read record image into memory. |

## Performance Test Description

Goal Statement #1 - The student will be able to create a program to control record format operations.

Performance Objective #1 - Given a data entry device and job instruction form, the student will key the codes or characters into a memory or media to control the formatting operations according to the job instructions.

Goal Statement #2 - The student will be able to set-up program to be used to control skipping, duplicating and other formats on a data entry device.

Performance Objective #2 - Given a data entry device, the student will demonstrate the following procedure: (a) set-up, using the proper codes, a minimum of two types of data entry jobs and (b) complete either verbal or written questions as to codes used by a particular hardware device that are used in setting up a program. Competence will be accepted when the student can perform the procedure as observed by instructor/aide and successfully score 90% or better on identifying the correct codes used by the hardware device.

Goal Statement #3 - The student will be able to create a program to control record format operations, i.e., skipping, duplicating, etc.

Performance Objective #3 - Given a data station and completed job form(s) the student will manipulate the proper switches, keys, and levers to create a program to control record format operations that will match a predetermined program.

| | |
|---|---|
| **Duty:** Performing Office Activities | **Duty No.** H<br>**Task No.** 15 |

**Task:** Manipulate switches and levers using a knowledge of the specific device to load a program to control record format operations such as skipping and duplicating.

| **Achievement Indicators:** The learner: | Yes | No |
|---|---|---|
| 1. Using a job instruction form, keyed the codes or characters necessary to control the formatting operation into a memory or media - | ____ | ____ |
| 2. Manipulated switches, keys and levers to read the control record image into memory or placed it on the appropriate unit - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when a formatting control record or memory unit is loaded to correctly control the formatting operations according to job instructions.

| **Tools and Equipment:** | **Resources:** |
|---|---|
| Data Entry Device<br>IBM 029 Card Punch Machine<br>IBM 129 Card Data Recorder<br>IBM 3742 Keydisk<br>IBM 5286 Data Entry Terminal<br>Mohawk Series 21 CRT<br>Burroughs MT 983 Data Entry Terminal<br>Actual hardware must be provided. | See Bibliography. |

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Provide a handout showing procedures or steps to follow in loading of program. | 1. Read text and related materials. |
| 2. Demonstrate loading program for automatic operation of data entry device. | 2. Observe loading program for automatic operation of data entry device. |
| 3. Use a video-tape or slide presentation of student at machine performing steps. | 3. List the steps in writing according to hardware being trained on. |
| 4. Create a tape recorded step-by-step procedure for each type of machine to be used by student. | 4. Load program. |

## Performance Test Description

Goal Statement #1 - The student will know the procedure to load a program for automatic operation of the data entry device.

Performance Objective #1 - Given a data entry device, a job instruction form, the student will follow the procedure: (a) key the codes to control formatting and (b) read the control record image into memory. Competence will be accepted when the student can load the program according to operator's manual.

Goal Statement #2 - The student will know how to load a program correctly into a data entry device.

Performance Objective #2 - Given a data entry device, the student will demonstrate the following procedure: (a) the proper steps to be taken to successfully load a job control program into a data entry device. Competence will be accepted when the student can perform the steps correctly as observed by instructor/aide using correct procedures for loading of a program.

Goal Statement #3 - The student will be able to load a program(s) to control record format operations such as skipping, duplicating, etc.

Performance Objective #3 - Given a data station, completed job form and/or control record image the student will manipulate the proper switches, keys, and levers to load the program(s) to control record format operations. Competence will be accepted when the student can perform the procedure as observed by the instructor or using the operations manual as a checksheet.

**Duty:** Performing Office Activities

**Duty No.** H

**Task No.** 16

**Task:** Manipulate knobs, levers, switches, and keys using a knowledge of the specific device to load media onto or into a device for keying data.

**Achievement Indicators:** The learner: Yes No

1. Selected the proper media to be loaded into the data entry device according to a job description - ____ ____
2. Positioned media to be correctly loaded - ____ ____
3. Manipulated knobs, keys, switches, or levers to prepare the devices for loading - ____ ____
4. Inserted the media according to an operation manual - ____ ____
5. Manipulated knobs, keys, levers, and switches to adjust the media into the correct position - ____ ____

**Criteria:** Competence in the task will be recognized when the media has been loaded according to the operations manual for the specific device.

**Tools and Equipment:**

Data Entry Device

IBM 029 Card Punch Machine
IBM 129 Card Data Recorder
IBM 3742 Keydisk
IBM 5286 Data Entry Terminal
Mohawk Series 21 CRT
Burroughs MT 983 Data Entry Terminal

Actual hardware must be provided.

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Discuss loading media.<br>2. Demonstrate loading media.<br>3. Prepare video-tape or slide presentation demonstrating how to load media.<br>4. Observe students loading media. | 1. Read text and related materials.<br>2. Observe demonstration of loading media.<br>3. Load media. |

# Performance Test Description

Goal Statement #1 - The student will be able to load media onto or into a device for keying data.

Performance Objective #1 - Given a data entry device and input media, the student will load media according to instructions in operator's manual.

Goal Statement #2 - The student will know the correct procedure for loading of a a diskette or other form of recording media into a data entry device.

Performance Objective #2 - Given a data entry device, the student will demonstrate the following procedure: loading and unloading of a diskette or other recording media. Competence will be accepted when the student can perform the procedure correctly as judged by the instructor/aide.

Goal Statement #3 - The student will be able to load media into or onto a device for keying data.

Performance Objective #3 - Given a data station and media for the station, the student will manipulate the appropriate knobs, levers, switches, and keys to load the media onto or into a device for keying data. Competence will be accepted when the student can perform the procedure as observed by the instructor or using the operations manual as a checksheet.

| | |
|---|---|
| **Duty:** Performing Office Activities | **Duty No.** H<br>**Task No.** 17 |

**Task:** Manipulate keys, switches, and levers using a knowledge of the specific device to select a program format for a specific record.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Activated the data entry device - | | |
| 2. Loaded more than one program record format into memory or on the drum - | | |
| 3. Manipulated keys, switches and levers to activate a specific program record format - | | |

**Criteria:** Competence in the task will be recognized when a record has been keyed using the specified program format.

**Tools and Equipment:**

Data Entry Device

IBM 029 Card Punch Machine
IBM 129 Card Data Recorder
IBM 3742 Keydisk
IBM 5286 Data Entry Terminal
Mohawk Series 21 CRT
Burroughs MT 983 Data Entry Terminal

Actual hardware must be provided.

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Provide students with a handout listing proper steps in the procedure. | 1. Read from text and related materials. |
| 2. Demonstrate proper handling of input media. | 2. Observe proper handling of media, loading program, and keying of master data. |
| 3. Demonstrate loading program into memory. | 3. Review steps taken to load program and insert recording media. |
| 4. Demonstrate keying of master data. | 4. Perform the procedure. |

# Performance Test Description

Goal Statement #1 - The student will be able to key a record for a specific program.

Performance Objective #1 - Given a data entry device, the student will key a record using the instructions for a specific program. Competence will be accepted when the student has keyed the record correctly.

Goal Statement #2 - The student will know the procedure for selecting a specific program.

Performance Objective #2 - Given a data entry device, the student will demonstrate the following procedure: (a) selecting a program that is needed in order to key a particular job and (b) keying a record using the selected program. Competence will be accepted when the student can perform the procedure as observed by the instructor/aide.

Goal Statement #3 - The student will be able to select the proper program format for keying in a specific record.

Performance Objective #3 - Given a data station, completed job form, loaded format programs, and loaded media the student will select the correct program format for a specific record by properly manipulating the appropriate keys, switches, and levers. Competence will be accepted when a record has been keyed using the specific program and matched with a correctly keyed record.

**Duty:** Performing Office Activities

**Duty No.** H

**Task No.** 18

**Task:** Manipulate keys, switches, and levers using a knowledge of the specific device to enter data onto a media.

| **Achievement Indicators:** The learner: | Yes | No |
|---|---|---|
| 1. Activated the data entry device - | ____ | ____ |
| 2. Loaded media into the device - | ____ | ____ |
| 3. Activated appropriate program format guide - | ____ | ____ |
| 4. Depressed keys to enter the data into the data entry device onto the media according to the source document - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when a source document has been copied or entered through the data entry device to the specified media.

**Tools and Equipment:**

Data Entry Device

IBM 029 Card Punch Machine
IBM 129 Card Data Recorder
IBM 3742 Keydisk
IBM 5286 Data Entry Terminal
Mohawk Series 21 CRT
Burroughs MT 983 Data Entry Terminal

Actual hardware must be provided.

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Use overhead projector to illustrate screen indicators during entry of data.<br>2. Discuss instructions for keying job.<br>3. Observe students keying data from source documents onto media. | 1. Review job instructions and source document.<br>2. Activate device.<br>3. Load media into device.<br>4. Key data from source documents onto appropriate media. |

## Performance Test Description

Goal Statement #1 - The student will be able to enter data onto a media.

Performance Objective #1 - Given a data entry device, the student will key data from a source document onto the specific media. Competence will be accepted when data has been recorded correctly onto the media.

Goal Statement #2 - The student will be able to enter data from a source document into a data entry device.

Performance Objective #2 - Given a data entry device and an assigned job, the student will key the data into the device. Competence will be accepted when the job has been keyed with 95% accuracy or better.

Goal Statement #3 - The student will be able to manipulate keys, switches, and levers to enter data onto a media.

Performance Objective #3 - Given a data station, completed job form, source documents, media and format program(s) the student will manipulate the proper keys, switches, and levers to enter data onto a media with a key stroke rate of 7500/hr , and an accuracy rate of 95%. Performance will be matched against 100% correct pre-punched control deck and/or file.

**Duty:** Performing Office Activities

**Duty No.** H

**Task No.** 19

**Task:** Manipulate keys, switches, and levers using a knowledge of the specific device to verify by machine the data previously entered into a media by a keying device.

**Achievement Indicators:** The learner:

|  | Yes | No |
|---|---|---|
| 1. Activated the device - | ____ | ____ |
| 2. Loaded previously keyed media into the device - | ____ | ____ |
| 3. Selected the appropriate program format guide - | ____ | ____ |
| 4. Using a source document, keyed the data for each record - | ____ | ____ |
| 5. If an error occured, re-keyed the data until the error field was identified and/or corrected - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the data previously keyed has been verified and all errors have been identified and/or corrected.

**Tools and Equipment:**

Data Entry Device

IBM 029 Card Punch Machine
IBM 129 Card Data Recorder
IBM 3742 Keydisk
IBM 5286 Data Entry Terminal
Mohawk Series 21 CRT
Burroughs MT 983 Data Entry Terminal

Actual hardware must be provided.

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Use overhead projector and transparency to illustrate verification procedures. | 1. Read operator's manual and related materials. |
| 2. Discuss procedure for machine verification. | 2. Observe procedure for machine verification. |
| 3. Demonstrate procedure for machine verification. | 3. Perform procedure for machine verification. |

## Performance Test Description

Goal Statement #1 - The student will be able to verify data by machine.

Performance Objective #1 - Given a data entry device, program format guide, source document and previously keyed data, the student can verify data according to the verification procedures in operator's manual. Competence will be accepted when all errors have been identified and corrected.

Goal Statement #2 - The student will know the correct procedural steps to verify and how to correct errors discovered during verification.

Performance Objective #2 - Given a data entry device and a previous keyed job on a diskette the student will: (a) properly set up machine for verification as observed by instructor aide; (b) verify the data according to established procedures for their equipment; and (c) record the number of errors and corrections made to diskette. Competence will be accepted when the student can perform the procedure above and can correct 100% of all errors encountered on the data diskette.

Goal Statement #3 - The student will be able to manipulate keys, switches, and levers to verify data previously entered into a media.

Performance Objective #3 - Given a data station with a verification feature, completed job form, source documents pre-recorded media and format program(s) the student will manipulate the proper keys, switches, and levers to verify data previously recorded onto a media with a key stroke rate of 7500/hr., an accuracy rate of 100%. Performance will be matched against a 100% correct deck and/or file.

| | |
|---|---|
| **Duty:** Performing Office Activities | **Duty No.** H<br>**Task No.** 20 |

**Task:** Analyze a data field using a knowledge of media coding to verify visually the data previously entered onto a media by a keying device.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Using a source document that had been keyed through a data entry device into a media, compared the data fields in the source document with the data in the media - | ____ | ____ |
| 2. Compared each character and each position of each character and noted any differences by marking or changing the data field - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the data in the keyed media is identified as being correct or in error according to a source document.

**Tools and Equipment:**

Source Document
Data Set

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Discuss procedure for visual verification. | 1. Visually compare data on media with data from source document. |
| 2. Demonstrate operations necessary to get machine in verify mode. | 2. Observe the machine operations necessary to get machine in verify mode. |
| | 3. View overlay of a sample source document and an overlay of actually recorded data with an error. |

## Performance Test Description

Goal Statement #1 - The student will know the procedure for visual verification of data.

Performance Objective #1 - Given a presentation on visual verification, the student will visually compare data in source document with data in media and indicate differences by marking or changing the incorrect data field.

Goal Statement #2 - The student will be able to visually see and identify errors in a data record as compared with a source document.

Performance Objective #2 - Given a data entry device and source document, the student will: (a) identify differences in the source document and data and (b) identify the type of error in the data. Competence will be accepted when a student has identified a minimum of 95% of the errors in the data.

Goal Statement #3 - The student will be able to analyze and verify visual data previously recorded onto a media.

Performance Objective #3 - Given a source document and data previously recorded onto a media, the student will visually verify the data comparing each charcter and its position and noting any differences by marking or changing the data field. Performance will be matched against a 100% correct pre-recorded control deck and/or file.

| | |
|---|---|
| **Duty:** Performing Office Activities | **Duty No.** H<br>**Task No.** 21 |

**Task:** Manipulate keys, switches, and levers using a knowledge of the specific device to duplicate data from one record to another.

| **Achievement Indicators:** The learner: | Yes | No |
|---|---|---|
| 1. Activated the data entry device - | | |
| 2. Inserted a media record containing data into the proper position in the data entry device - | | |
| 3. Inserted a blank media record into the proper position in the data entry device - | | |
| 4. Depressed keys, switches, and levers necessary to duplicate data from one media record into a blank media record - | | |

**Criteria:** Competence in the task will be recognized when the data has been duplicated from one record to another according to job instructions.

**Tools and Equipment:**

Data Entry Device

IBM 029 Card Punch Machine
IBM 129 Card Data Recorder
IBM 3742 Keydisk
IBM 5286 Data Entry Terminal
Mohawk Series 21 CRT
Burroughs MT 983 Data Entry Terminal

Actual hardware must be provided.

**Resources:**

See Bibliography

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Discuss procedure for duplicating records.<br>2. Demonstrate procedure for duplicating records. | 1. Observe procedure for duplicating records.<br>2. Perform procedure. |

## Performance Test Description

Goal Statement #1 - The student will know the procedure for duplicating data from one record to another.

Performance Objective #1 - Given a data entry device and demonstration on duplicating data from one record to another, the student will duplicate data from one media record into a blank media record. Competence will be accepted when the data has been duplicated from one record to another according to job instructions.

Goal Statement #2 - The student will be able to successfully copy one or more records from one diskette to another blank diskette.

Performance Objective #2 - Given a data entry device and a diskette with data recorded on it the student will copy one or more records to a blank diskette. Competence will be accepted when the student can perform the proper procedures for copying as observed by instructor/aide and the data has been visually verified to have been copied from one diskette to the blank diskette.

Goal Statement #3 - The student will be able to duplicate data from one record to another.

Performance Objective #3 - Given a data station, data pre-recorded on a media, and non-recorded media, the student will demonstrate by manipulating the proper keys, switches, and levers necessary to duplicate data from one media record into a non-recorded media record with 100% accuracy. Performance will be matched against the original pre-recorded media record, the two record(s) should match 100%.

| | |
|---|---|
| **Duty:** Performing Office Activities | **Duty No.** H<br>**Task No.** 22 |

**Task:** Manipulate keys, levers, and switches using a knowledge of the specific device to update data contained in an existing record.

| **Achievement Indicators:** The learner: | Yes | No |
|---|---|---|
| 1. Retrieved a record from a file according to a procedure for the specific application - | ____ | ____ |
| 2. Keyed data into the device to add, delete or change the existing data according to a source document - | ____ | ____ |
| 3. Verified visually the updated data - | ____ | ____ |
| 4. Returned the updated record back to the file - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the changes have been made to the record in the file according to a job description.

**Tools and Equipment:**
Data Entry Device
IBM 3742 Keydisk
IBM 5286 Data Entry Terminal
Mohawk Series 21 CRT
Burroughts MT 983 Data Entry Terminal
Actual hardware must be provided

**Resources:**
See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Discuss procedures for updating records. | 1. Read handouts and related materials. |
| 2. Use overhead projector and transparency of flowchart to illustrate updating of records. | 2. Observe illustrations of updating procedures. |
| 3. Demonstrate to students on a device the steps to call up a record, update, and replace record. | 3. Observe demonstration of updating procedures. |
|  | 4. Perform updating procedures. |

## Performance Test Description

Goal Statement #1 - The student will know the procedure for updating an existing record.

Performance Objective #1 - Given a data entry device, the student will make changes to a record in the file according to a job description.

Goal Statement #2 - The student will be able to retrieve a record, modify the data, and re-record the record on the diskette.

Performance Objective #2 - Given a data entry device, a pre-recorded diskette, the student will demonstrate: (a) how to retrieve a record from the diskette; (b) how to correct and update data in the record; and (c) how to re-record the record to the diskette. Competence will be accepted when the student can perform a minimum of 10 corrections or updates to a diskette as verified by the instructor/aide.

Goal Statement #3 - The student will be able to update data contained in an existing record.

Performance Objective #3 - Given a data station, completed job form(s), source document(s), format program(s) and pre-recorded data record(s) the student will manipulate the proper keys, levers, and switches to update data contained in an existing record by either adding, deleting, or changing the data within the record. Competence will be either visually verified or matched against a correctly pre-recorded record.

**Duty:** Performing Office Activities

**Duty No.** H

**Task No.** 23

**Task:** Write job information using a knowledge of recording procedures to create a log of completed work.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Selected the work log for the specified date - | ____ | ____ |
| 2. Wrote the entries necessary to describe or document the completed work according to a procedure used by the specific firm - | ____ | ____ |
| 3. Verified the entries by comparing the completed work with each required entry on the log - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the entries have been made in a log that documents all completed work according to a procedure used by the specific firm.

**Tools and Equipment:**

Job Log

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Discuss procedure for recording job information.<br>2. Provide form for recording information. | 1. Record entries on log for purpose of documentation.<br>2. Verify entries recorded in job log. |

## Performance Test Description

Goal Statement #1 - The student will know the procedure for recording information in a job log.

Performance Objective #1 - Given a job log and recording procedures, the student will record and verify entries of completed work according to procedure established by data processing facility.

Goal Statement #2 - The student will know the procedure used for logging jobs keyed and also verified.

Performance Objective #2 - Given sample logging sheets, the student will identify correctly categories for entry and properly fill-out a sample job log sheet. Competence will be accepted when entries are made correctly as verified by an instructor/aide.

Goal Statement #3 - The student will be able to write job information in a log that documents all completed work.

Performance Objective #3 - Given a documentation log and list of recording procedures for a specific firm the student will write job information as prescribed by the list of recording procedures. The student's log will be matched against a similar or identical log of completed work.

**Duty:** Performing Office Activities

**Duty No.** H

**Task No.** 24

**Task:** Analyze written descriptions in technical manuals using a knolwedge of the device to resolve problems with device operations.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Selected the appropriate manual for the device - | _____ | _____ |
| 2. Located the description of the function or problem in the manual - | _____ | _____ |
| 3. Used the description in the manual to resolve the problem and/or perform the function on the device - | _____ | _____ |

**Criteria:** Competence in the task will be recognized when a problem or function has been resolved and/or performed according to procedures for the specific device.

**Tools and Equipment:**

Data Entry Device

IBM 029 Card Punch Machine
IBM 129 Card Data Recorder
IBM 3742 Keydisk
IBM 5286 Data Entry Terminal
Mohawk Series 21 CRT
Burroughs MT 983 Data Entry Terminal

Actual hardware must be provided.

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Discuss technical manual for device.<br>2. Provide handout that reviews some common technical machine problems and their solution.<br>3. Explain error messages or codes displayed by equipment and how to locate in technical manual. | 1. Read from technical manual and related materials.<br>2. Use manual to resolve technical problems. |

## Performance Test Description

Goal Statement #1 - The student will know how to use a technical manual for a specific data entry device.

Performance Objective #1 - Given a technical manual, the student will use the manual to resolve problems with a data entry device.

Goal Statement #2 - The student will be able to properly analyze device malfunctions or problems by using the technical manual for the device.

Performance Objective #2 - Given two practice problems dealing with various equipment problems, the student will, in writing, give corresponding solutions to the problems listing the steps taken to obtain that solution.

Goal Statement #3 - The student will be able to analyze written descriptions in technical manuals to resolve problems with data station operations.

Performance Objective #3 - Given a data station, operator's manual(s), and a list of problems, the student will use the operator's manual to analyze and resolve the list of problems by either describing the manual's approach or by performing the function on the device itself. Competence or descriptions will be accepted when the student can properly select the appropriate technical manual and locate the correct descriptions in the manual(s) to resolve the problems.

**Duty:** Performing Office Activities

**Duty No.** H

**Task No.** 25

**Task:** Place media in a storage area using a knowledge of storage techniques to maintain a media file library in a logical sequence.

| **Achievement Indicators:** The learner: | Yes | No |
|---|---|---|
| 1. Selected the media to be stored - | ____ | ____ |
| 2. Located the storage position in a media library according to the sequence used by the firm for the specific file - | ____ | ____ |
| 3. Placed or stored the media in the library - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the media has been positioned in the file according to the file organization used by the specific firm.

**Tools and Equipment:**

Library Storage Area

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Discuss procedures for storing and retrieving media.<br>2. Demonstrate procedure. | 1. Read related materials.<br>2. Follow procedure for storing and retrieving media. |

## Performance Test Description

Goal Statement #1 - The student will know the procedure for storing and retrieving media.

Performance Objective #1 - Given a presentation on file organization and storage techniques, the student will store and retrieve media according to procedure established by the data processing facility.

Goal Statement #2 - The student will know the procedure that is needed to properly record and store media such as a diskette in an organized manner.

Performance Objective #2 - Student will with 100% accuracy complete a label for a diskette or other recorded media and properly place in a file library. Competence will be accepted when the learner has successfully completed the task as verified by the instructor/aide.

Goal Statement #3 - The student will be able to place media in a storage media area containing a media file library in a logical sequence.

Performance Objective #3 - Given a media file library and media, the student will place the media in the correct media file and in the correct logical sequence within the file according to the file organiiation used by the specific firm. Competence will be accepted when the student can perform the procedure as observed by the instructor.

**Duty:** Performing Office Activities

**Duty No.** H

**Task No.** 26

**Task:** Place media in protective containers using a knowledge of media storage techniques to store media.

**Achievement Indicators:** The learner:

| | Yes | No |
|---|---|---|
| 1. Selected the container or storage device appropriate for the media - | ____ | ____ |
| 2. Opened the container according to techniques for the specific media - | ____ | ____ |
| 3. Placed the media in the container according to techniques for the specific media - | ____ | ____ |
| 4. Closed the container according to techniques for the specific media - | ____ | ____ |

**Criteria:** Competence in the task will be recognized when the media has been placed in a protective storage container according to storage techniques for the specific firm.

**Tools and Equipment:**

Protective Containers
Media: Tape, Diskette

**Resources:**

See Bibliography.

| Teacher Activities | Student Learning Activities |
|---|---|
| 1. Discuss procedure placing media in protective containers.<br>2. Demonstrate to students the correct procedure to follow in handling media from the storage container to the device and back again. | 1. Read related materials.<br>2. Observe demonstration of procedure.<br>3. Perform procedure for placing media in protective containers. |

## Performance Test Description

Goal Statement #1 - The student will know the procedure for placing media in protective containers.

Performance Objective #1 - Given a presentation on media storage techniques, the student will place media in protective containers according to procedure established by the data processing facility.

Goal Statement #2 - The student will know the correct procedures for storing recorded media, both from and to the data entry devices.

Performance Objective #2 - Given a form of media, the student will demonstrate the proper storage of that media in a protective cover. Competence will be accepted when the student can perform the procedure as observed by instructor/aide using the correct procedures.

Goal Statement #3 - The student will be able to place media in protective containers according to storage techniques for the specific firm.

Performance Objective #3 - Given media, protective containers, and an instruction list, the student will select the appropriate container, open it, place the media in it, and close the container according to storage techniques for the specific firm. Competence will be accepted when the student can perform the procedure as observed by the instructor.

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Accounting Forms. South Carolina State Dept. of Education, Office of Vocational Education, Columbia, SC 29201. 1977. Includes 24 transparencies and 6 transparency masters.

Accounting Sound Filmstrips. South-Western Publishing Co. 5101 Madison Road, Cincinnati, OH 45227.

Accounting Transparencies. Gregg/McGraw-Hill Book Co. 1221 Avenue of the Americas, New York, NY 10020.

Analyzing and Recording Transactions: Balance Sheet Accounts. One color filmstrip, one cassette, program guide, and reproducible master. Tarrytown, NY.

Analyzing and Recording Transactions: Temporary Accounts. One color filmstrip, one cassette, program guide, and reproducible master. Prentice-Hall Media, Tarrytown, NY.

Analyzing Transactions, Journalizing and Posting. One color filmstrip, one cassette, program guide, and reproducible master. Prentice-Hall Media, Tarrytown, NY.

The Balance Sheet. One color filmstrip one cassette, program guide, and reproducible master. Prentice-Hall Media, Tarrytown, NY.

Basic Job Skills: Handling Daily Problems. 11 minutes, color. Business Education Films. Brooklyn, NY.

Basic Job Skills: Handling Responsibility. 11 minutes, color. Business Education Films. Brooklyn, NY.

Cash Flow. One color filmstrip and one cassette. Prentice-Hall Media, Tarrytown, NY.

Clerical Record Keeping. Slides/Tapes or filmstrip. Hoffman Educational Systems, Troy, MI.

Closing the Ledger--Post Closing Trial Balance. One color filmstrip, one cassette, program guide, and reproducible master. Prentice-Hall Media, Tarrytown, NY.

Data Processing Sound Filmstrips. South-Western Publishing Company. 5101 Madison Road, Cincinnati, OH 45227.

Debitori Visual Aid Teaching Game. MPC Educational Publishers, Bronx, NY.

Depreciation, Cassette Tape and Workbook. Cassettes Unlimited Inc., Roanoke, TX.

The Fascinating World of Work Career Awareness Series, Volume I. National Career Consultants, Inc., Richardson, TX 75080. 1977. Includes 6 filmstrips, 6 cassettes and 6 teacher's guides.

Funds Flow. One color filmstrip and one cassette. Prentice-Hall Media, Tarrytown, NY.

The General Journal. One color filmstrip, one cassette, program guide, and reproducible master. Prentice-Hall Media, Tarrytown, NY.

Interesting Careers of Interesting People. Roberta Behr Wiener and Judith H. Cohen. Educational Activities, Inc., Freeport, NY 11520. 1977. Includes 2 cassettes, 1 teacher's guide, and 4 books.

Introductory Accounting. Part I. Cassette tapes and syllabus. National Book Company, Portland, OR.

Introductory Accounting, Part II. Cassette tapes and syllabus. National Book Company, Portland, OR.

Introductory Accounting, Part III. Cassette tapes and syllabus. National Book Company, Portland, OR.

Merchandise Operations. One color filmstrip and one cassette. Prentice-Hall Media, Tarrytown, NY.

Negotiable Instruments. Margaret P. Holliday. Clemson University, Vocational Education Media Center, Clemson, SC 29631. 1971. Includes 28 transparencies.

Net Income Visual Aid Teaching Game. MPC Educational Publishers. Bronx, NY.

Payroll. Cassette tapes and workbook. Cassettes Unlimited Inc., Roanoke, TX.

Preparing a Worksheet. One color filmstrip, one cassette, program guide, and reproducible master. Prentice-Hall Media, Tarrytown, NY.

Preparing and Interpreting Statements. One color filmstrip, one cassette. Prentice-Hall Media, Tarrytown, NY.

Preparing the Balance Sheet and Closing Entries. One color filmstrip, one cassette, program guide, and reproducible master. Prentice-Hall Media, Tarrytown, NY.

Preparing the Income Statement and Statement of Owner's Equity. One color filmstrip, one cassette, program guide, and reproducible master. Prentice-Hall Media, Tarrytown, NY.

Principles of Accounting Audio-Cassette Study Guides. Pillsbury. South-Western Publishing Co., 5101 Madison Road, Cincinnati, OH 45227.

Proving the Ledger--Trial Balance and Cash Proof. One color filmstrip, one cassette, program guide, and reproducible master. Prentice-Hall Media, Tarrytown, NY.

The Purpose of Bookkeeping and Accounting Equation. One color filmstrip, one cassette, program guide and reproducible master. Prentice-Hall Media, Tarrytown, NY.

Recordkeeping I and II. Nancy Odum and Susan Odum. South Carolina State Dept. of Education, Columbia, SC 29201. 1976. Includes 45 transparencies and 3 posters.

Ruling and Balancing Accounts. South Carolina State Dept. of Education, Columbia, SC 29201. 1976. Includes 12 transparencies.

Self-Paced Secondary Accounting. Wilbur F. Pillsbury. South-Western Publishing Co., 5101 Madison Road, Cincinnati, OH 45227. 1978. Includes cassettes, study guides, and progress tests.

Transparencies for Overhead Projection. South-Western Publishing Co., 5101 Madison Road, Cincinnati, OH 45227.

## RESOURCE MATERIALS

Dictionary for Accountants. Kohler. Prentice Hall

Dictionary of Accounting Terminology. South-Western Publishing Co., 5101 Madison Road, Cincinnati, OH 45227

Encyclopedia of Accounting System. Pescow. Prentice Hall.

Federal Tax Course. Prentice Hall.

Financial Accounting & Reporting. Dearden & Shank. Prentice Hall.

Modern Accounting & Auditing Form. Wendell, Gorham, Warren and Lamot.

## RESOURCES FOR DUTY H

Burroughs MT 983 Reference Manual (1118361) October, 1980.

IBM 129 Card Data Recorder Operator's Reference Manual (GA22-6968-3) 1974.

IBM Data Station Operator's Guide (GA21-9131-5) 1977.

The IBM Diskette General Information Manual (GA21-9182-2) 1976.

IBM Dual Data Station Operator's Guide (GA21-9136-4) 1977.

IBM 3741-2 Hands-On for Implementors Terminal Oriented Self-Study Text (SR20-4427-0) 1974.

Keypunching. Peggy Hanson. 3rd Edition. Prentice-Hall Inc.

Key Punch Training Course Job Instructions. William Bux. (J15 and J155/4). South-Western Publishing Company, Cincinnati, 1975.

NCR 796-501 Communication Protocal Description (ST-9418-08) 1976.

NCR 796-501 General Description (ST-9418-06) 1976.

NCR 796-101 Operator Information (ST-9418-01) 1974.

NCR 796-201/301 Operator Information (ST-9418-02) 1974.

NCR 796-401 Operator Information (ST-9418-09) 1977.

NCR 796-501 Operator Information (ST-9418-07) 1976.

NCR 796-101 System Description (ST-9418-03) 1974.

NCR 796-301 System Description (ST-9418-04) 1974.

NCR 796-301 System Description (ST-9418-05) 1974.

# STUDENT ACHIEVEMENT RECORD

## ACCOUNTING/COMPUTING

STUDENT ______________________________

**INSTRUCTIONS:**

Mark each student's level of competence according to the following guide:

| LEVEL | GUIDE |
|---|---|
| 1 | Student has been exposed to task |
| 2 | Task accomplished with assistance |
| 3 | Task accomplished to criteria by student on their own |
| 4 | Ability to teach or demonstrate the task to others |

| TASK | LEVEL | DATE |
|---|---|---|
| A. HANDLING ACCOUNTS RECEIVABLE | | |
| 1. Prepare monthly statements. | | |
| 2. Post the results of calculations. | | |
| 3. Compute charges to determine customer's monthly bill. | | |
| 4. Post data to determine charge to customers. | | |
| 5. Prepare invoices to determine customer charges. | | |
| 6. Resolve irregular accounts. | | |
| 7. Enter charges and payments to customer accounts. | | |
| 8. Investigate incorrect billings to locate errors. | | |
| 9. Enter billing information to update records. | | |
| 10. Prepare special lists of billing instructions. | | |
| 11. Apply overpayments to charges to obtain correct balances. | | |
| 12. Review the customer accounts to prepare bills. | | |
| 13. Process final bills to determine final balance due. | | |
| 14. Accept payments to credit accounts. | | |

| TASK | LEVEL | DATE |
|---|---|---|
| A. HANDLING ACCOUNTS RECEIVABLE (con't) | | |
| 15. Confer with customers having delinquent accounts to obtain settlement of loan payments. | | |
| | | |
| B. HANDLING ACCOUNTS PAYABLE | | |
| 1. Prepare payment to make payment resulting partial or total reduction of vendor account. | | |
| 2. Post amount of payment to update vendor's account. | | |
| 3. Answer vendor inquiries to resolve problem areas. | | |
| 4. Prepare schedules to inform management concerning amounts owed various vendors. | | |
| | | |
| C. PREPARING FINANCIAL STATEMENTS | | |
| 1. Compile reports to show accounting and financial statistics. | | |
| 2. Prepare a trial balance to prove the equality of debits and credits. | | |
| 3. Prepare accounting records and reports to provide a formal recording of accounting data. | | |
| | | |
| D. KEEPING SPECIFIC RECORDS | | |
| 1. Journalize double-entry transactions to record transactions in chronological order. | | |
| 2. Post transactions to up-date accounts. | | |
| 3. Record freight shipment information to maintain a permanent updated record of outgoing freight. | | |
| 4. Examine accuracy of freight receipt bills to verify total weight and freight charges. | | |
| 5. Record freight receipt information to maintain a permanent updated record of incoming freight. | | |
| 6. File a claim form to notify carrier of freight overcharge error. | | |
| 7. File a claim form to notify carrier of lost or damaged shipment. | | |

| TASK | LEVEL | DATE |
|---|---|---|
| D. KEEPING SPECIFIC RECORDS (con't) | | |
| 8. Reconcile bank statements to show various accounting statistics and prove the accuracy of the company's cash balance. | | |
| 9. Post invoice amounts to update creditor's accounts. | | |
| 10. Complete loan application to process customer information for a loan. | | |
| 11. Contact credit bureaus to check credit rating. | | |
| 12. Contact employers and references to check a loan application. | | |
| 13. Determine customer credit limits to verify credit limits. | | |
| 14. Compute late charges to complete customer loan record. | | |
| 15. Maintain records to keep updated cost schedules. | | |
| 16. Examine records to prepare data for calculations. | | |
| 17. Compile production or sales cost reports to establish total cost. | | |
| 18. Calculate data to determine costs for each job. | | |
| 19. Calculate individual items to compare sales or revenues to cost and overhead expenditures. | | |
| 20. Post information to update cost ledgers. | | |
| 21. Prepare reports to summarize cost data. | | |
| | | |
| E. PERFORMING PAYROLL AND PERSONNEL FUNCTIONS | | |
| 1. Enroll employees in insurance plans to enter the employee into an insurance program. | | |
| 2. Process employee injury report forms accurately. | | |
| 3. Process employee's application for weekly indemnity. | | |
| 4. File Workman's Compensation Form for all injuries resulting in absence from work greater than seven consecutive days. | | |
| 5. Process dental and non-injury related claim forms. | | |
| 6. Verify employee insurance payroll deductions to assure validity of payroll records. | | |

| TASK | LEVEL | DATE |
|---|---|---|
| E. PERFORMING PAYROLL AND PERSONNEL FUNCTIONS (con't) | | |
| 7. Update employee master insurance record to insure appropriate coverage. | | |
| 8. Cancel an employee's insurance coverage to terminate a coverage. | | |
| 9. Compute employee earnings to determine gross wages. | | |
| 10. Maintain up-to-date records to determine any additional or supplemental pay amounts, etc. | | |
| 11. Prepare payroll records to compute net wages for employees. | | |
| 12. Prepare paychecks to make payment to company employees. | | |
| 13. Distribute paychecks to employees for services rendered. | | |
| 14. Update individual ledgers to compile cumulative annual earnings and deduction amounts for employees. | | |
| 15. Adjust payroll records to correct incorrect amounts for previous pay periods. | | |
| 16. Prepare journal entries to record cash payment to employees and employee withholding amounts, as well as employer's tax liabilities. | | |
| 17. Prepare earnings and tax reports to file forms on a timely basis with employees and appropriate governmental agencies. | | |
| | | |
| F. MAINTAINING INVENTORY CONTROL RECORDS | | |
| 1. Prepare purchase orders. | | |
| 2. Match office records to determine status of ordered items. | | |
| 3. Initiate records to establish merchandise records. | | |
| 4. Count stock to compare physical inventory with inventory records. | | |
| 5. Compare inventories to verify computations against physical count of stock. | | |

| | TASK | LEVEL | DATE |
|---|---|---|---|
| F. | MAINTAINING INVENTORY CONTROL RECORDS (con't) | | |
| 6. | Compute figures/balances to obtain current theoretical inventory value. | | |
| 7. | Record adjustments to correct inventory records. | | |
| 8. | Reorder items to replenish material, equipment or merchandise. | | |
| 9. | Prepare reports to summarize inventory balances. | | |
| | | | |
| G. | PERFORMING MISCELLANEOUS ACCOUNTING AND COMPUTING FUNCTIONS | | |
| 1. | Verify entry accuracy to insure accuracy. | | |
| 2. | Audit accounts to insure the accuracy of recorded data. | | |
| 3. | Assign titles to incoming documents to code incoming documents. | | |
| 4. | Verify accuracy of source documents to check for errors. | | |
| 5. | Compute payments and receipts to obtain financial data for use in maintaining accounting records. | | |
| 6. | Journalize results to record transactions. | | |
| 7. | Post details of business transactions to update the various ledger accounts and payroll records. | | |
| 8. | Prepare reports to show credit investigation results. | | |
| 9. | Prepare duplicate bills to answer custom requests for duplicate bills. | | |
| 10. | Identify sources of income from appropriate revenue entries to allocate to the proper accounts for accurate reordering of revenue sources. | | |
| 11. | Verify calculations to check calculations on source documents for accurate data base. | | |
| 12. | Initiate corrects to adjust individual account balances so that records are accurate. | | |

| TASK | LEVEL | DATE |
|---|---|---|
| H. PERFORMING OFFICE ACTIVITIES | | |
| 1. Distribute documents to appropriate locations. | | |
| 2. File invoices to maintain customer records. | | |
| 3. Sort source documents to allow for proper distribution of business forms. | | |
| 4. Calculate numerical data to obtain accurate totals. | | |
| 5. Disburse information to inform customers or clients of company services. | | |
| 6. Answer inquiries to provide accurate information to customers concerning their accounts. | | |
| 7. Maintain a systematic filing system to organize information. | | |
| 8. Manipulate switches, keys and levers to activate a data entry device. | | |
| 9. Manipulate switches, keys and levers to deactivate a data entry device. | | |
| 10. Analyze device malfunctions to identify the cause of the malfunction. | | |
| 11. Manipulate switches, keys, and levers to correct malfunctions on a data entry device. | | |
| 12. Manipulate switches, keys, and levers to execute standard service functions. | | |
| 13. Analyze a job instruction to determine record format operations. | | |
| 14. Manipulate switches, keys, and levers to create a program to control record format operations such as skipping and duplicating. | | |
| 15. Manipulate switches and levers to load a program to control record format operations. | | |
| 16. Manipulate knobs, levers, switches, and keys to load media into a device for keying data. | | |
| 17. Manipulate keys, switches, and levers to select a program format for a specific record. | | |
| | | |

| TASK | LEVEL | DATE |
|---|---|---|
| H. PERFORMING OFFICE ACTIVITIES (con't) | | |
| 18. Manipulate keys, switches, and levers to enter data onto a media. | | |
| 19. Manipulate keys, switches, and levers to verify by machine the data previously entered into a media by a keying device. | | |
| 20. Analyze a data field to verify visually the data previously entered onto a media by a keying device. | | |
| 21. Manipulate keys, switches, and levers to duplicate data from one record to another. | | |
| 22. Manipulate keys, levers, and switches to update data contained in an existing record. | | |
| 23. Write job information to create a log of completed work. | | |
| 24. Analyze written descriptions in technical manuals to resolve problems with device operations. | | |
| 25. Place media in a storage area to maintain a media file library in a logical sequence. | | |
| 26. Place media in protective containers to store media. | | |

# CLASS ACHIEVEMENT RECORD

| NAME<br>TASK No. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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